TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1906.

No. 280.

COPPER QUEEN CONSOLIDATED MINING COMPANY,
APPELLANT,

vs.

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA.

APPEAL FROM THE SUPREME COURT OF THE TERRITORY OF ARIZONA.

FILED MAY 1, 1906.

(20,236.)

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a In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomonville.

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1 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

TERRITORY OF ARIZONA, *County of Cochise, ss:*

Walter Douglas, being duly sworn, deposes and says: That the Copper Queen Consolidated Mining Company is a corporation duly created and existing by virtue of the laws of the State of New York, and is duly authorized to conduct its corporate business in the Territory of Arizona;

That deponent is the General Manager and duly qualified and appointed resident corporate agent of said Company, which is beneficially interested in this application and the matters herein complained of, and resides at the City of Bisbee, in the County of Cochise, said Territory;

That the above named applicant is the owner of a large amount of real and personal property situate in Cochise County which
2 is used and required in conducting its corporate business in said County, which property is subject to assessment and taxation for County and Territorial purposes;

That the property of the above applicant includes certain patented mines, work horses and saddle horses situate in said County, which were returnable by said applicant to the County Assessor of said County for taxation for the year 1905, and said property was listed for taxation by said Assessor upon the assessment roll of said year, and said property of said applicant is included within the property the valuation of which is unlawfully increased by said unlawful action of said Territorial Board of Equalization herein complained of and set forth;

That the persons above named constitute the Territorial Board of Equalization;

Deponent alleges that the said Board on the seventeenth day of August, A. D., 1905, having under consideration the value of real and personal property among the several counties of the Territory of Arizona, and having under examination *of* the various assessments so far as regards the Territorial tax is concerned, and whether the valuation of property in each county bears a fair relation or proportion to the valuation of all other counties in the Territory, the same being a judicial matter, and the said Board exercising judicial functions in that behalf, without authority of law, and in excess of the jurisdiction conferred upon it by law, added to the valu-
3 ation of patented mines in the County of Cochise, which had been fixed by the County Assessor of said County at two hundred and twenth-three thousand eighteen dollars and forty-seven cents ($223,018.47), fifteen hundred per cent. (1500%) thereof, which was an increase of three millions three hundred and forty-five thousand two hundred and seventy-seven dollars and five cents ($3,345,277.05);

That the said Board in like manner, and without authority of law, and in excess of its jurisdiction, on said seventeenth day of August, A. D., 1905, by order, added to the valuation of work horses in said County for the purpose of taxation of the same, which had been fixed by the County Assessor of said County at fifty thousand two hundred and eleven ($50,211.) dollars, nineteen (19%) per cent. thereof, which was an increase of nine thousand nine hundred and eighty-nine ($9,989.) dollars;

That said Board in like manner, and without authority of law, and in excess of its jurisdiction, on said seventeenth day of August, A. D., 1905, by order, added to the valuation of saddle horses in said County, which had been fixed by the County Assessor of said County at the sum of twenty thousand three hundred and ninety ($20,390.) dollars, thirty-one (31%) per cent. thereof, which was an increase of six thousand three hundred and fifty ($6,350.) dollars;

That each and all of these changes so made were, by the said Board of Equalization, certified to the Board of Supervisors of Cochise County by the Chairman and Secretary of said Board
4 of Equalization.

That the said Board, sitting for the purposes hereinbefore set forth, without authority of law and in excess of any jurisdiction conferred upon it, did order and adjudge that certain valuations of classes of property in each of the other counties of the Territory be increased by certain percentages, so that the amounts of increase or raise of said classes of property by said Territorial Board for the year 1905, over the respective amounts of assessed valuations of the taxing authorities as fixed and returned by them respectively to said Board of Equalization in the abstracts of assessments required by law to be duly filed and filed by the several counties, for the year 1905, with said Board of Equalization, were as set forth in the following tabulated statement of all the counties in said Territory:—

5 EXHIBIT —.

Statement Showing

	Total Values of all Property in the Several Counties of the Territ-y returned to the Territorial Auditor for the year 1905.	Amounts of Increase or Raise by the Territorial Board of Equalization for the year 1905.	Total Values of all Property in the Several Counties, Including the Raises Added by the Territorial Board of Equalization.
Apache	$968,361.91	$6,696.30	$975,058.21
Coconino	3,794,180.57	81.37	3,794,261.94
Cochise	8,839,346.71	3,370,216.60	12,209,563.31
Graham	4,344,250.79	2,158,130.64	6,502,381.43
Gila	2,197,466.58	996,731.70	3,194,198.28
Maricopa	10,582,919.49	55,500.81	10,638,420.30
Mohave	1,238,228.20	597,597.98	1,835,826.18
Navajo	1,504,767.54	2,336.50	1,507,104.04
Pinal	1,421,219.21	13,945.54	1,435,164.75
Pima	4,237,278.25	803,745.08	5,041,223.33
Santa Cruz	1,550,011.17	323,565.00	1,873,576.17
Yuma	1,485,895.81	77,385.00	1,563,280.81
Yavapai	6,202,186.32	1,148,127.77	7,350,314.09
Aggregate of Assessments returned	Total $48,366,312.55	Total $9,554,060.29	$57,920,372.84
$.95 per $100	$459,479.97		
	$.95 per $100	$90,763.57	
		$.95 per $100	$550,243.54

6 That the aggregate valuation of all property in the several counties subject to taxation for Territorial and County purposes for the year 1905, and returned for said year to said Board by the several counties was forty-eight million three hundred and sixty-six thousand three hundred and twelve dollars and fifty-five cents ($48,366,312.55);

That said Board sitting for the purposes hereinbefore set forth, without authority of law, and in excess of any jurisdiction conferred upon it, not only proceeded to raise valuations of classes of property in said counties, but also raised and increased the aggregate valuation of the property in said counties to fifty-seven million nine hundred and twenty thousand three hundred and seventy-two dollars and eighty-four cents ($57,920,372.84), said sum being nine million five hundred and fifty-four thousand sixty dollars and twenty-nine cents ($9,554,060.29) over and above the aggregate amount of valuations of the property in all of said counties subject to taxation for Territorial and County purposes for said year 1905, as returned by the Clerks of the respective Boards of Supervisors of the several counties;

That in each and every of the aforesaid acts, said Board acted judicially and exceeded its jurisdiction;

That the said applicant has no appeal nor any plain, speedy and adequate remedy to obtain relief from said unlawful acts of said Board, except by writ of certiorari to review and set aside and vacate the said proceedings of said Board;

7 Wherefore, the said applicant prays that a writ of certiorari may be forthwith issued out of this Court by an Associate Justice thereof directed to said Territorial Board of Equalization commanding and requiring said Board to certify its record, proceedings and minutes of said meeting on said 17th day of August, and also the several abstracts of assessments furnished to and filed with said Board by the respective Boards of Supervisors of the several counties of this Territory showing the values of property in said respective counties prior to the raise and increase by said Territorial Board herein complained of, and also all other records and papers which in any manner relate to or exhibit the acts and proceedings of said Board herein complained of and referred to, to our Supreme Court at the City of Phœnix on the 27th day of September, A. D. 1905, and that the said Territorial Board of Equalization then and there show cause to our said Supreme Court, if any it shall have, why the acts and proceedings herein complained of should not be declared void and vacated and set aside, and that said corporation have such further or other order or relief as is meet and proper in the premises.

HERRING & SORIN,
Att'ys for Applicant.
WALTER DOUGLAS.

Subscribed and sworn to before me this 20th day of September, A. D., 1905.

FRANK E. COLES,
[SEAL.] *Notary Public, Cochise County, Arizona.*

My commission expires Nov. 6, 1907.

8 Let the writ issue returnable September 27th, 1905, at ten o'clock A. M., and it is expressly ordered that service thereof and a copy of said application be made by the Marshal of Arizona, or his deputy, upon the Territorial Board of Equalization by delivering the same to, and leaving the same with, Wesley A. Hill, Chairman of said Board at the City of Phœnix.

Dated September twenty-first, 1905.

JOHN H. CAMPBELL,
Associate Justice Sup. Court.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari Against The Territorial Board of Equalization of the Territory of Arizona, composed of Wesley A. Hill, Chairman, and Thomas F.

Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomon. Application for writ of certiorari. Filed Sept. 22, 1905, S. M. Cullom, Clerk. By Angie B. Parker, Deputy. Herring & Sorin, Attorneys for Applicant, Tucson.

9 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Barker, John X. Woods, and Charles F. Solomon.

Writ of Certiorari.

The Territory of Arizona to the Territorial Board of Equalization of the Territory of Arizona, composed of Wesley A. Hill, Chairman of said Board, and Thomas F. Wilson, Charles Bauman, Frank H. Barker, John X. Woods and Charles F. Solomon, Greeting:

You are hereby commanded and required to certify fully to the Supreme Court of the Territory of Arizona, at the District Court House, at the City of Phœnix, on the 27th day of September, A. D., 1905, at ten o'clock of the forenoon of said day, and annex to this Writ a transcript of the record and proceedings and minutes of said Board of its meeting on the 17th day of August, A. D., 1905, and also the several abstracts of assessment rolls of the various

10 counties in the Territory for the year 1905 transmitted to the Territorial Auditor or obtained by said Territorial Board of Equalization from any source, and by said Board examined or considered, showing the assessment for 1905 and the valuations of property in said respective counties and the tax levy for 1905 on each $100.00 prior to the raise and increase by the said Territorial Board of Equalization at its said meeting; and also, all the statements transmitted by said Territorial Board of Equalization to the Boards of Supervisors of the respective counties of property in said counties for the Year 1905 as finally adjusted by the Territorial Board of Equalization showing the changes made, if any, from the returns of said Boards for said year, and also the tax levy for Territorial purposes, as levied by said Board of Equalization for said year 1905; and also, a transcript of all other records and papers which in any manner relate to or exhibit the acts and proceedings of said Board complained of and referred to in the application filed herein, that the same may be reviewed and duly inquired into by this Court;

And said Territorial Board of Equalization is commanded and required to show cause before our said Supreme Court on the 27th day of September, A. D. 1905, at the District Court House in the City of Phœnix, at ten o'clock of the forenoon of the said day, or as soon thereafter as counsel can be heard, why the acts and proceedings of said Board complained of in the application filed herein, should not be declared void and vacated and set aside.

11 Make due return of this Writ and the manner in which you have obeyed the same.

Witness, Honorable John H. Campbell, Associate Justice of the Supreme Court of the Territory of Arizona, on this 22nd day of September, A. D., 1905.

[SEAL.]

S. M. CULLOM,
Clerk of the Supreme Court.

I hereby certify that on the 22nd day of September, 1905, at Phœnix, Arizona, I served the within writ by personally delivering to Wesley A. Hill, Chairman of the Board of Equalization of the Territory of Arizona, a copy of said writ together with a copy of the application made therefor.

Dated at Phœnix, Arizona, September 22, 1905.

B. F. DANIELS,
U. S. Marshal.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Company, a Corporation, for a Writ of Certiorari, Against The Territorial Board of Equalization of the Territory of Arizona, composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Barker, John X. Woods and Charles F. Solomon. Writ of Certiorari. Filed Sept. 25, 1905. S. M. Cullom, Clerk, By Angie B. Parker, Deputy.

12 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

Demurrer.

Comes now the Territorial Board of Equalization of the Territory of Arizona, by E. S. Clark, Attorney General, and demurs to the petition herein for the reason that said petition does not state facts sufficient to constitute a cause of action.

Wherefore, the said Board prays judgment as to the sufficiency of said petition, and for costs.

E. S. CLARK,
Attorney General.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Con. Mining Co. for a Writ of Certiorari. Demurrer. Filed Oct. 17, 1905. S. M. Cullom, Clerk.

13 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

Amended Application for Writ of Certiorari.

Comes now the above named applicant, before trial, and files its amended application for a writ of certiorari as follows:

TERRITORY OF ARIZONA, *County of Cochise, ss:*

Walter Douglas, being duly sworn, deposes and says: That the Copper Queen Consolidated Mining Company, the applicant herein, is a corporation duly created and existing by virtue of the laws of the State of New York, and is duly authorized to conduct its corporate business in the Territory of Arizona;

That deponent is the General Manager and duly qualified and appointed resident corporate agent of said Company, and resides in the City of Bisbee, in the County of Cochise, said Territory, and makes this affidavit in behalf of said applicant;

14 That said corporation is a resident and taxpayer of said Cochise County, and as such is beneficially interested in this application and the matters herein set forth and complained of;

That the said applicant is the owner of a large amount of real and personal property situate in said County which is used and required in conducting its corporate business in said County, which property is subject to assessment and taxation for county and Territorial purposes;

That said property includes certain patented mines, certain work horses and certain saddle horses situate in said county which were returned by said applicant to the Assessor of said County for taxation for the year 1905; that said property was thereafter listed for taxation by said Assessor upon the assessment roll of said County for said year, and is subjected to taxation for county and Territorial purposes for said year; that said property of said applicant, said Copper Queen Consolidated Mining Company, is included within the property the assessed valuation of which has been increased by the unlawful action of the Territorial Board of Equalization hereinafter complained of and alleged;

That the persons above named constitute, and at all times hereinafter referred to have constituted, the Territorial Board of Equalization of the Territory of Arizona;

That on the 14th day of August, 1905, as deponent is informed and believes and therefore alleges, the said Board met at the office

of the Territorial Auditor of said Territory, at Phœnix, and continued in session from day to day until after the 17th day
15 of August, 1905;

Deponent alleges that while said Board was so in session on said 17th day of August, 1905, having under examination the various assessments and abstracts of assessment rolls returned to it from the various counties in the Territory, so far as regards the Territorial tax, and having under consideration the question whether the valuation of property in each county bears a fair relation or proportion to the valuation in all other counties in the Territory, and with the alleged purpose of equalizing the rate of assessment in the various counties, the same being a judicial matter, and the said Board exercising judicial functions in that behalf, the said Board on said 17th day of August, without authority of law and in excess of the jurisdiction conferred on it by law, by order, added to the assessed valuation of patented mines in the County of Cochise for the year 1905, which had been theretofore fixed by the Assessor of said County and the Board of Equalization thereof, and returned in the abstract of the Assessment roll of said County above referred to, at $223,018.47, 1500 per cent. thereof, which was an increase of $3,345,277.05;

That the said Board in like manner, and without authority of law and in excess of its jurisdiction, on said 17th day of August, 1905, by order, added to the valuation of work horses in said County for the purpose of taxation of the same for the year 1905, which had been theretofore fixed by the Assessor of said County and the
16 Board of Equalization thereof, and returned in the abstract of the assessment roll of said County above referred to, at $50,211., 19 per cent. thereof, which was an increase of $9,989.;

That said Board in like manner, and without authority of law, and in excess of its jurisdiction, on said 17th day of August, 1905, by order, added to the valuation of saddle horses in said County for the purpose of taxation of the same for the year 1905, which had been theretofore fixed by the Assessor of said County and the Board of Equalization thereof, and returned in the abstract of the assessment roll of said County above referred to, at $20,390., 31 per cent. thereof, which was an increase of $6,350.;

Deponent is informed and believes and therefore alleges, that said Territorial Board of Equalization did not change the assessed valuation of any other class of property in said Cochise County for the purpose of taxation of the same for the year 1905, as fixed by said Assessor and said County Board of Equalization and returned in said abstract of assessment roll, except the assessed valuation of improvements on unpatented mines, which said assessed valuation was increased by said Territorial Board of Equalization by adding thereto 1000 per cent. of said valuation;

Deponent further alleges that while said Territorial Board of Equalization was so in session on said 17th day of August, 1905, for the purpose aforesaid, the said Board without authority of law and in excess of the jurisdiction conferred on it by law, by order increased the assessed valuation of some special class or classes
17 of property in each and every other county of said Territory, over and above the assessed valuation thereof for the year

1905, as fixed by the assessors and the boards of equalization of the respective counties and returned in the abstract of assessment rolls from said counties;

Deponent alleges that by so increasing the valuation of said special classes of property in said counties, said Territorial Board of Equalization increased the aggregate valuation of property in the following named counties (including each and every county in the Territory) over and above the aggregate valuations of property therein as fixed by the respective assessors and boards of equalization of said counties for the year 1905, and returned in the abstracts of assessment rolls from said counties, as follows, to-wit:

County.	Amounts of Increase by Territorial Board of Equalization.
Apache	$6,696.30
Coconino	81.37
Cochise	3,370,216.60
Graham	2,158,130.64
Gila	996 731.70
Maricopa	55,500.81
Mohave	597,597.98
Navajo	2,336.50
Pinal	13,945.54
Pima	803,745.08
Santa Cruz	323,565.00
Yuma	77,285.00
Yavapai	1,148,127.77
	$9,554,060.29

Deponent alleges that in no instance did said Territorial Board of Equalization diminish the aggregate valuation of property in any county as fixed by the assessor and board of Equalization of said County for the year 1906 and returned in the abstract of assessment roll of said county;

That by the said action of the said Territorial Board of Equalization in so increasing the said aggregate valuation of property in each and every county in this Territory, the said Board unlawfully increased the aggregate valuation of property in the Territory for the purposes of taxation of the same $9,554,060.29 over and above the sum of the aggregate valuations of the several counties therein as fixed, for the year 1905, by the assessors and boards of equalization of the respective counties and returned to the Territorial Auditor in said abstracts of assessment rolls of said counties, as will more fully and at large appear by reference to the tabulated statement above set forth;

Deponent alleges that each and all of the said changes so made in said assessed valuation of said property in said Cochise County were by the said Board of Equalization certified to the Board of Supervisors of Cochise County by the Chairman and Secretary of said Board of Equalization; that, as deponent is informed and believes and therefore alleges, the Board of Supervisors of said Cochise County thereafter ordered the said changes made by said Territorial

Board of Equalization in said assessed valuation of property in said County to be placed on the assessment roll of said County for said year 1905;

19 Deponent alleges that said last named Board caused the assessed valuation of the said patented mines, work horses and saddle horses owned by applicant herein, and which had been returned for taxation and listed on said assessment roll for 1905 as aforesaid, and were thereon assessed to applicant for said year (which assessed valuation had been theretofore fixed by said assessor and the board of equalization of said county as aforesaid) to be changed on said assessment roll to conform to the said changes made in the assessment of said respective classes of property by said Territorial Board of Equalization;

That the duplicate assessment roll of said County for the year 1905, embodying said changes, and with the warrant of the Chairman of the Board of Supervisors of said County thereto affixed, was thereafter delivered to the Tax-Collector of said County, and that the said Tax-Collector has made demand upon said applicant for the payment of the taxes appearing thereon to be due;

That by the action of said Territorial Board of Equalization in making the increases aforesaid, the assessed valuation of the property owned by and assessed to said applicant in said County, for purposes of taxation for said year 1905, was unlawfully and without authority of law changed and increased from the assessed valuation thereof for said year as fixed by the Assessor and Board of Equalization of said County and returned in said abstract of assessment roll of said County as follows, to-wit:

20

Patented Mines	from	$56,513.40	to	$904,214.40
Work Horses	"	$ 1,120.00	"	$ 1,332.80
Saddle Horses	"	$ 120.00	"	$ 157.20

thereby making a total increase of $847,951.00 in the assessed valuation of applicant's property in said County for purposes of taxation for said year 1905 over and above that fixed by said Assessor and Board of Equalization of said County for said year and returned in said abstract of said assessment roll, upon which increase applicant is required to pay taxes for said year 1905;

That in so proceeding to increase the aggregate valuation of property in the Territory as aforesaid and in so increasing the assessed valuation of special classes of property in said Cochise County and in the other said counties of said Territory, said Territorial Board of Equalization was exercising judicial functions and exceeded its jurisdiction;

That the said applicant has no appeal nor any plain, speedy and adequate remedy to obtain relief from said unlawful acts of said Board, except by writ of certiorari to review and set aside and vacate the said proceedings of said Board;

Wherefore, the said applicant prays that a writ of certiorari may be forthwith issued out of this Court by an Associate Justice thereof directed to said Territorial Board of Equalization commanding and requiring said Board to certify its record, proceedings and minutes

of said meeting on said 17th day of August, and also the several
21 abstracts of assessments furnished to and filed with said Board by the respective Boards of Supervisors of the several counties of this Territory showing the values of property in said respective counties prior to the raise and increase by said Territorial Board herein complained of, and also all other records and papers which in any manner relate to or exhibit the acts and proceedings of said Board herein complained of and referred to, to our Supreme Court at the City of Phœnix on the 17th day of November, A. D., 1905, and that the said Territorial Board of Equalization then and there show cause to our Supreme Court, if any it shall have, why its acts and proceedings herein complained of should not be declared void and vacated and set aside, and that said corporation have such further or other order or relief as is meet and proper in the premises.

WALTER DOUGLAS.

Subscribed and sworn to before me this 13th day of November, A. D., 1905.

FRANK E. COLES,

[SEAL.] *Notary Public, Cochise County, Arizona.*

My commission expires Nov. 6, 1907.

HERRING & SORIN,
Attorneys for Applicant, Tucson, Ariz.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari against The Territorial Board of Equalization of the Territory of Arizona, composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods and Charles F. Solomon. Amended Application for Writ of Certiorari. Filed Nov. 16, 1905, S. M. Cullom, Clerk.

22 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari
against
THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

Comes now the above named respondent, the Territorial Board of Equalization of the Territory of Arizona, and by way of return to the Writ of Certiorari issued out of this Honorable Court pursuant to an order of Hon. John A. Campbell, Associate Justice of said Court, on the 22nd day of September, 1905, respectfully submits and files herewith as ordered in said Writ, duly certified, the record, proceedings and minutes of the meeting of said Board of Equaliza-

tion held on the 17th day of August, 1905, and also, likewise duly certified, the several abstracts of assessments furnished to and filed with said Board by the respective Boards of Supervisors of the several counties of this Territory, showing the values of property in said respective counties prior to the raise and increase by said Territorial Board of Equalization; and also the record of increases and decreases made by the Territorial Board of Equalization for each and every year since 1887; all of which is hereto attached and made a part hereof.

E. S. CLARK,
Attorney General of Arizona, for Respondent.

23 *Proceedings of the Territorial Board of Equalization, 1905.*

Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 14, 1905.

In accordance with Paragraph 3879 (Section 49) Chapter LV, Title 62, Revised Statutes of Arizona of 1901, the Territorial Board of Equalization met this day at its office in the Capitol Building at Phœnix, Arizona at 10 o'clock A. M.

The meeting was called to order by the Chairman Hon. Wesley A. Hill.

The Secretary called the roll, which showed all members present as follows:

Alfred S. Donau, Member from First District.
Charles Bowman, Member from Second District.
Frank H. Parker, Member from Third District.
John X. Woods, Member from Fourth District.
Charles F. Solomon, Member from Fifth District.

Upon motion of Mr. Donau, seconded by Mr. Solomon, duly put and carried, the Board called upon the Governor at the Executive Chambers.

The Chairman presented the Board with the assessment rolls for the year 1905 of each of the several counties of the territory.

24 The Board then proceeded to determine the tax levy for territorial purposes for the current year 1905, and upon motion of Mr. Solomon seconded by Mr. Bowman, duly put and carried, the following was declared to constitute the same for the year 1905.

Tax Levy for 1905.

1. General Fund, Paragraph 3831, R. S. 1901	.1803
2. Insane Asylum Interest Fund, Paragraph 3615, R. S. 1901	.10
3. Normal School Fund, Paragraph 3702, R. S. 1901	.05
4. Territorial School Fund, Paragraph 2246, R. S. 1901	.03
5. University Fund, Paragraph 3652, R. S. 1901	.06
6. Prison Fund, Paragraph 3601, R. S. 1901	.12
7. Ranger Fund, Paragraph 3229, R. S. 1901	.05
8. Redemption Fund, Paragraph 3615, R. S. 1901	.0225

9.	Interest World's Fair Bonds. Act 103 Laws 1891.....	.003
10.	Interest Fund Paragraph 2047, Organic Act and Act of Congress of 1890.....	.13
11.	University Interest Fund, Paragraph 3663, R. S. 1901..	.005
12.	Capitol Interest Fund Act 9, Laws of 1897.....	.012
13.	Tempe Normal School Fund Act 38, Sec. 1, Laws of 1903	.025
14.	Tempe Normal School Building Fund, Act 48, Laws of 1903	.055
15.	University Interest Fund Act 47, Sec. 10, Laws of 1903.	.0017
16.	Northern Arizona Normal School Fund Act 71, Laws of 1903	.03
17.	Northern Arizona Normal School Fund, Sec. 2, Act 71, 1903	.015
18.	Tempe Normal School Building Fund Chap. 43, Laws 1905	.015
19.	Territorial Industrial School Maintenance Fund, Chapter 50, Sec. 1, Laws of 1905.....	.04
20.	Interest St. Louis Exposition Bonds Act 86, Laws 1901	.003
21.	Interest Insane Asylum Bonds, Act 73, Laws 1903....	.0025
		$0.9500

Mr. T. G. Norris then addressed the Board relative to a decrease in the assessment of the United Verde and Pacific Railroad.

The Board then took a recess until 2 o'clock P. M.

At 2 o'clock P. M. the Board reconvened, all members present.

Mr. S. A. Pattee, Assistant District Attorney of Yavapai County, Mr. John J. Birdno, Assessor of Graham County and Attorney General Clark addressed the Board relative to the assessment of copper mining properties in the territory.

Mr. T. G. Norris and Colonel M. J. Egan were present and made a few remarks.

The Board then adjourned until 10 o'clock A. M., August 15, 1905.

WESLEY A. HILL, *Chairman.*

Attest:

F. A. TRITLE, JR., *Secretary.*

Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 15, 1905.

The Board met at 10 o'clock A. M. pursuant to adjournment, all members present.

A communication from the Milwaukee Refrigerator Transit Company in relation to its assessment was read.

Attorney General Clark addressed the Board relative to the assessment of mining properties.

26 The minutes of August 14, 1905 were read and approved.

It was moved by Mr. Donau, seconded by Mr. Bowman, that the assessment of the United Verde and Pacific Railroad Com-

pany be decreased from $4,029.304 per mile to $3,529.304 per mile, and the following was the vote on roll call.

Mr. Bowman Aye.
Mr. Donau Aye.
Mr. Parker No.
Mr. Solomon No.
Mr. Woods No.
Mr. Chairman No. And the motion was lost.

Mr. Doanu moved that the Chairman of the Board be authorized to furnish the Attorney General, this day, with a certificate showing what counties had failed to furnish a certified copy of their assessment rolls as required by the order of June 8, 1905; the motion was seconded by Mr. Bowman, and the vote was as follows:

Mr. Bowman Aye.
Mr. Doanu Aye.
Mr. Parker No.
Mr. Solomon No.
Mr. Woods No.
Mr. Chairman No. And the motion was lost.

The Board then took a recess until 2 o'clock P. M.

The Board reconvened at 2 o'clock P. M., discussed informally the assessment of patented mines and adjourned until 10 o'clock A. M., August 16, 1905.

27 WESLEY A. HILL, *Chairman.*

Attest:
F. A. TRITLE, JR., *Secretary.*

Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 16, 1905.

The Board met pursuant to adjournment at 10 o'clock A. M. all members present.

The minutes of August 15, 1905, were read and approved. The Board then took a recess until 2 o'clock P. M. The Board met at 2 o'clock P. M. all the members being present and listened to statements made by John J. Birdno, Assessor of Graham County, Frank Luke, Assessor of Maricopa County, and Mr. Heron Deputy Assessor of Gila county, relative to the scale of valuations made by them in assessing the different classes of property.

It was then moved by Mr. Woods, seconded by Mr. Parker, that the returns of the various counties as to patented mines be accepted as returned except that in the following counties they be raised as follows:

Yavapai county, 100%; Cochise county, 1500%; Graham county, 400%; Mohave county 400%; Cila county 400%; Pima county 500%; Santa Cruz county 500%; and Yuma county 200%; and that the improvements on patented mines in the several counties be raised 100 per cent.

Mr. Doanu moved to amend that the Board proceed to take up the various items in their regular order. The vote was taken
28 on the amendment and resulted as follows:

Mr. Bowman, Aye; Mr. Doanu, Aye; Mr. Parker, No;

Mr. Solomon, Aye; Mr. Woods, No; Chairman, No. And the amendment was lost.

The vote was then upon the original motion and resulted as follows:

Mr. Bowman No.
Mr. Doanu No.
Mr. Parker Aye.
Mr. Solomon No.
Mr. Woods Aye.
Mr. Chairman Aye. And the motion was lost.

Mr. Doanu then renewed his motion that the items be taken up in their regular order; it was seconded by Mr. Parker and unanimously carried.

It was then moved by Mr. Parker, seconded by Mr. Woods, duly put and carried, that the returns from all the counties on cultivated lands and improvements be accepted as returned.

The Board then adjourned until 9 o'clock A. M. August 17, 1905.

WESLEY A. HILL, *Chairman.*

Attest:
F. A. TRITLE, JR., *Secretary.*

Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 17, 1905.

The Board met pursuant to adjournment at 10 o'clock A. M. Mr. Alfred S. Donau having tendered his resignation, Mr. Thomas F. Wilson was by the Governor appointed the member from the First District. On roll call all members were present and the minutes of August 16, 1905 were read and approved.

29 It was moved by Mr. Parker, seconded by Mr. Woods duly put and carried that the regular order of business be dispensed with to listen to the attorneys of the foreign car lines.

Mr. Chas. E. Wilson of the Armour Car Lines and Continental Fruit Express Company addressed the Board and protested in whole and in part against the assessment.

Mr. Arthur C. Ide then addressed the Board on behalf of the Swift Refrigerator Transit Company.

The Board then took a recess until 1:30 o'clock P. M.

The Board reconvened at 1:30 o'clock P. M. and having examined the various assessments and the several abstracts of assessments rolls returned by the Clerk of the Board of Supervisors of each county, and having investigated the records of the offices of the Auditor and Treasurer as to matters relating to the assessment and taxation of property, and having considered the statements of assessors and others from various counties, as well as other information now find that the scale of valuation has been fixed by the various assessors and boards of equalization approximately as follows:

Counties.	Cultivated Lands.	Improvements.	Uncultivated Lands.	Improvements.	Railroad Lands.	Land Grants.	Improvements.	Town and City Lots.	Improvements.	Horses—Mange.	Horses—Work.	Horses—Saddle.	Stallions.	Mules.	Asses.	Cattle—Range.	Cattle—Beef.	Cattle—Milk.	Cattle—Bulls.	Sheep.	Goats.	Swine.	Railroads.	Merchandise.	All Other Property.	Patented Mines.	Improvements on Patented Mines.	Improvement on Unpatented Mines.
Apache	50	50	80	...	75	...	...	60	65	85	75	80	...	75	75	75	50	50	...	60	60	60	...	60	50	...	...	...
Cochise	50	50	80	...	...	40	...	50	60	60	60	75	80	60	75	75	50	50	40	...	...	...	50	50	45	10	.02	.05
Coconino	75	75	75	...	75	...	...	75	65	65	75	75	75	...	...	75	75	80	50	60	60	50	50	60	45	10	...	...
Gila	50	50	75	...	...	...	...	70	80	100	80	80	...	80	...	85	75	80	...	60	100	...	50	60	45	10	10	...
Graham	33⅓	50	100	...	...	...	...	80	60	100	80	75	...	100	100	100	...	...	...	60	60	...	50	60	40	10	20	10
Maricopa	50	50	50	...	...	...	...	60	60	100	80	50	...	50	50	50	...	...	...	60	60	...	50	60	33⅓	30	...	...
Mohave	60	60	80	...	100	...	...	60	60	70	75	75	...	...	...	75	...	...	...	60	60	...	...	60	33⅓	10	10	...
Navajo	80	60	80	...	80	...	...	80	80	70	75	75	...	...	...	75	...	...	...	60	60	...	50	60	33⅓	10	...	...
Pima	60	37½	...	...	...	37½	...	37½	60	70	70	70	...	...	...	70	...	50	...	60	60	...	50	60	33⅓	10	10	...
Pinal	60	60	...	...	...	...	...	60	60	70	70	70	...	...	...	75	50	50	...	60	60	...	50	60	33⅓	50	50	...
Santa Cruz	60	60	...	...	...	50	10	60	60	70	70	70	...	...	...	75	50	50	...	60	60	50	50	60	33⅓	10	20	...
Yavapai	50	50	75	...	75	40	...	60	60	70	70	70	...	...	...	75	50	50	...	60	60	50	50	60	33⅓	03	30	...
Yuma	25	25	25	...	...	25	...	25	25	70	70	70	...	...	...	75	50	50	...	60	60	50	50	60	33⅓	10	...	...

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And the Board being satisfied that the scale of valuation has not been adjusted with reasonable uniformity by the different assessors and boards of equalization, and having ascertained that the valuation of property in each county does not bear a fair relation or proportion to the valuation in the other counties in the territory, and that in order to produce a just relation between all the valuations of property in the territory it is necessary that certain valuations be increased.

It is hereby ordered that valuations in the counties hereinafter named be and they are hereby increased by the following percentages.

31

Counties.	Town and city lots.	Horses, range.	Horses, work.	Horses, saddle.	Mules.	Cattle, milch.	Patented mines.	Improvements, unpatented mines.
Apache	.....	...	38		40	25	.....	.....
Cochise	.....	.....	19	31	.....	.....	1500	1000
Coconino	.....	.....	.....	.....	17	.....	.....	.....
Gila	.....	.....	59	.....	40	.....	400	.....
Graham	.....	.....	.....	.....	.....	.....	400	.....
Maricopa	.....	.....	60	.....	29	.....	.....	.....
Mohave	.....	.....	.....	.....	1	22	400	.....
Navajo	.....	.....	1	.....	100	24	.....	.....
Pima	33⅓	.....	66	.....	40	6	500	.....
Pinal	.....	60	66	12	52	.....	.....	.....
Santa Cruz	.....	.....	60	.....	60	.....	500	.....
Yavapai	.....	17	50	.....	50	½	100	.....
Yuma	.....	.....	60	25	40	25	500	.....

It was moved by Mr. Wilson, seconded by Mr. Solomon, duly put and carried, that the returns from all the counties be accepted as returned except as to the items above mentioned.

32 It was then ordered that the following schedules showing a recapitulation of the work of the Board be spread of record.

Apache County.

Number.		Valuation.	Per cent. Increased.
2,948	Acres Cultivated Land	$ 25,899.00	
	Improvements	6,715.00	
95,038	Acres, uncultivated land	45,654.75	
	Improvements	9,082.50	
788,522.37	Acres railroad lands	157,704.46	
	Town and city lots	12,477.00	
	Improvements	40,440.75	
1,686	Horses range	16,860.00	
435	Horses, work	17,400.00	38
453	Horses, saddle	9,060.00	
2	Stallions	125.00	
43	Mules	1,505.00	40
126	Asses	882.00	
6,016	Cattle, range and stock	72,192.00	
295	Milch cows	7,375.00	25
73,631	Sheep	147,262.00	
505	Goats	1,010.00	
33	Swine	91.00	
54.48	Miles railroad standard gauge	255,509.21	Estimated.
	All other property	147,813.54	
	Total value of all property	$975,058.21	

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Cochise County.

Number.		Valuation.	Per cent. Increased.
43,354	Acres cultivated land	$ 153,686.41	
	Improvements	50,510.00	
56,031	Acres land grants	263,979.30	
	Improvements	2,000.00	
634	Patented mines	3,508,295.52	1500
	Patented Mines, improvements	173,947.01	
	Unpatented mines, improvements	9,900.00	1000
	Town and city lots	1,226,697.69	
	Improvements	1,569,243.60	
1,501	Horses, Range	15,010.00	
1,505	Work	60,200.00	10
1,337	Saddle	26,740.00	31
14	Stallions	1,400.00	
145	Mules	5,363.00	
54	Asses	200.00	
32,575	Cattle, Range and Stock	325,750.00	
191	Beef	3,145.00	
707	Milch cows	20,760.00	
408	Bulls	23,800.00	
200	Sheep	375.00	
4,176	Goats	8,365.00	
272	Swine	724.00	
231.05	Miles railroad standard	1,157,459.24	

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24/47	Miles side track	61,175.00	
	Improvements, railronds	265,083.67	
	All other property	3,215,653.87	
	Total value of all property	$12,209,563.31	

Coconino County.

Number.		Valuation.	Per cent. Increased.
40,620	Acres cultivated land	$ 144,280.00	
	Improvements	25,025.00	
118,650	Acres railroad lands	593,531.16	
285,084	Acres land grants	70,870.50	
	Improvements	1,700.00	
8	Patented mines	5,800.00	
	Improvements	5,050.00	
	Town and city lots	141,148.00	
	Improvements	330,985.00	
1,858	Horses, Range	18,580.00	
723	Work	28,920.00	
783	Saddle	19,573.00	
3	Stallions	300.00	
16	Mules	560.00	17
250	Asses	1,250.00	
33,032	Cattle, Range and stock	341,881.20	
172	Milk Cows	4,300.00	
27	Bulls	1,520.00	
143,929	Sheep	287,858.00	
35			
750	Goats	1,500.00	
62	Swine	310.00	
25	Miles railroad standard	36,758.00	
108.37	Miles railroad standard	632,176.00	Estimated.
	All other property	1,124,346.08	
	Total value of all property	$3,794,261.94	

Gila County.

Number.		Valuation.	Per cent. Increased.
5,229	Acres cultivated land	$ 23,220.00	
	Improvements	11,715.00	
67	Patented mines	1,226,500.00	400
	Patented mines, improvements	392,620.00	
	Unpatented mines improvements	55,680.00	
	Town and city lots	219,850.00	
	Improvements	287,460.00	
822	Horses, Range	8,220.00	
657	Work	26,280.00	50
1,365	Saddle	27,305.00	
9	Stallions	405.00	
578	Mules	20,230.00	40
240	Asses	1,200.00	
34,181	Cattle, Range and Stock	341,810.00	
972	Milch Cows	2,430.00	
7	Bulls	175.00	
120	Sheep	240.00	
36			
21,138	Goats	42,275.00	
342	Swine	1,032.00	
32.24	Miles railroad standard	88,660.00	
	All other property	413,890.28	
	Total value of all property	$ 3,194,198.28	

Graham County.

Number.		Valuation.	Per cent. Increased.
55,191	Acres cultivated land	$ 489,897.25	
	Improvements	378,566.40	
25	Acres railroad land	500.00	
234	Patented mines	2,697,663.30	400
	Improvements	688,730.00	
	Town and city lots	110,143.50	
	Improvements	241,033.00	
1,031	Horses, Range	10,310.00	
1,196	Work	47,840.00	
1,997	Saddle	49,925.00	
6	Stallions	790.00	
169	Mules	6,760.00	
92	Asses	920.00	
40,528	Cattle, Range and Stock	405,280.00	
27	Cattle Beef	270.00	
842	Milch cows	21,050.00	
32	Bulls	660.00	
510	Sheep	1,020.00	
37			
12,471	Goats	24,942.00	
346	Swine	1,038.00	
124.96	Miles railroad standard	425,969.00	
1	Miles side track standard	1,000.00	
26	Miles narrow guage	67,050.00	
	All other property	762,998.63	
	Improvements railroads	59,025.35	
5	Miles Narrow Guage side track	9,000.00	
	Total value of all property	$ 6,502,381.43	

Maricopa County.

Number.		Valuation.	Increased Per cent.
293,388	Acres Cultivated Land	$ 3,569,977.00	
	Improvements	482,725.00	
14	Patented Mines	7,000.00	
	Improvements	5,250.00	
	Improvements, Unpatented Mines	11,500.00	
	Town and City Lots	2,397,790.00	
	Improvements	1,874,185.00	
1,807	Horses, Range	18,070.00	
3,560	Work	142,400.00	60
1,103	Ostriches	55,150.00	
25	Horses, Stallions	2,625.00	
267	Mules	9,345.00	29
10	Asses	820.00	
17,843	Cattle, Range and Stock	178,430.00	
2,625	Calves	13,375.00	
38			
5,696	Cattle, Milch Cows	142,400.00	
318	Bulls	8,135.00	
4,615	Sheep	9,230.00	
1,608	Goats	2,410.00	
3,817	Swine	8,533.00	
97.19	Miles Railroad Standard	647,436.11	
	All other property	1,279,649.19	
	Less exemptions $228,015.00		
	Total value of all property	$10,638,420.30	

Mohave County.

Number.		Valuation.	Increased Per cent.
1,070.5	Acres Cultivated Land	$ 3,915.00	
	Improvements	97,824.00	
42,445.03	Acres Railroad Land	8,489.00	
133	Patented Mines	746,375.00	400
	Improvements Patented Mines	120,217.00	
	" Unpatented Mines	25,980.00	
	Town and City Lots	36,792.00	
	" " " " Improvements	76,290.00	
674	Horses Range	13,480.00	
326	Work	16,300.00	
508	Saddle	17,780.00	
1	Stallion	50.00	
6	Mules	210.00	1
36	Asses	210.00	
9,324	Cattle, Range and Stock	93,240.00	
110	Milch Cows	2,750.00	22
8,125	Sheep	16,250.00	
1,350	Goats	2,700.00	
42	Swine	210.00	
107.881	Miles Railroad Standard	471,979.38	Estimated.
	All other property	96,110.80	
	Less Widows' Exemptions $11,326.		
	Total Value of all property	$ 1,835,826.18	

Navajo County.

Number.		Valuation.	Per cent. Increased.
2,382	Acres cultivated land	39,196.50	
	Improvements	13,859.00	
9034.54	Acres Uncultivated Land	17,955.58	
721108.57	Acres Railroad land	144,217.72	
336925.99	Acres Land Grants	67,385.19	
	Improvements	1,000.00	
	Town and City Lots	86,795.46	
	Improvements	199,126.75	
1,230	Horses, Range	12,300.00	
498	Work	19,920.00	1
502	Saddle	10,680.00	
6	Stallions	550.00	
7	Mules	245.00	100
131	Asses	655.00	
6,354	Cattle, Range and Stock	76,248.00	
418	Milch Cows	10,420.00	24
9	Bulls	205.00	
74,185	Sheep	148,370.00	
425	Goats	850.00	
206	Swine	808.00	
57.155	Miles Railroad Standard *guage*	263,200.00	Estimated.
	All other property	281,519.94	
44,638.96	Forest Reserves	111,596.90	
	Total value of all property	$1,507,104.04	

Pima County.

Number.		Valuation.	Per cent. Increased.
	Acres Land	99,252.00	
	Improvements	48,195.00	
75,524	Acres Uncultivated Land	298,233.00	
	Improvements	15,731.00	
17,208	Acres Land Grants	12,906.00	
	Improvements	1,500.00	
288	Patented Mines	629,142.00	500
	Improvements on Patented Mines	6,150.00	
	Town and City Lots	1,066,897.33	33 1/3
	Improvements	1,351,026.00	
398	Horses, Range	4,025.00	
728	Work	29,120.00	66
503	Saddle	10,060.00	
11	Stallions	430.00	
41			
79	Mules	2,765.00	40
20,685	Cattle, Range and Stock	206,940.00	
360	Milch Cows	6,500.00	6
2,250	Sheep	4,500.00	
757	Brood Mares	7,570.00	
64.75	Miles Railroad, Standard gauge	461,345.00	
	All other property	773,928.00	
	Pullman	5,008.00	
	Total value of all property	$ 5,041,223.33	

Pinal County.

Number.		Valuation.	Per cent. Increased.
	Improvements cultivated lands	53,571.00	
5530474	Acres cultivated land	$ 391,417.25	
72	Patented Mines	69,600.00	
	Improvements on Patented Mines	41,225.00	
	" " Unpatented Mines	53,311.00	
1386	Town and City Lots	36,560.50	
	Improvements	61,455.00	
799	Horses, Range	7,990.00	60
552	Work	22,080.00	66
510	Saddle	10,200.00	12
7	Stallions	450.00	
90	Mules	3,150.00	52
76	Asses	510.00	
13445	Cattle, Range and Stock	161,893.00	
42			
2,500	Sheep	5,000.00	
2,055	Goats	4,110.00	
398	Swine	1,133.00	
88.28	Miles Railroad, Standard gauge	478,517.62	
	All other property	32,991.38	
	Total value of all property	$1,435,164.75	

Santa Cruz County.

Number.		Valuation.	Per cent. Increased.
13,617	Acres Cultivated Land	$ 35,572.00	
	Improvements	57,600.00	
45,235	Acres Land Grants	65,613.30	
	Improvements	10,000.00	
50	Patented Mines	381,150.00	500
	Improvements on Patented Mines	4,500.00	
	" " Unpatented Mines	29,500.00	
	Town and City Lots	207,621.00	
	Improvements	273,340.00	
1429	Horses, Range	14,295.00	
396	Work	15,840.00	60
632	Saddle	12,735.00	
10	Stallions	385.00	
82	Mules	2,870.00	60
166	Asses	599.00	
23,036	Cattle, Range and Stock	230,360.00	
98	Milch Cows	2,617.00	
280	Bulls	5,435.00	
43			
84	Swine	289.00	
52.4	Miles Railroad, standard gauge	222,689.85	
	All other property	300,565.02	
	Total value of all property	$1,873,576.17	

Yavapai County.

Number.		Valuation.	Increased Per cent.
138,636.46	Acres cultivated land	$ 199,414.04	
	Improvements	119,975.00	
210,689.76	Acres railroad land	46,503.46	
99,445.20	Acres land grants	49,722.51	
	Improvements	3,000.00	
1,224	Patented mines	2,238,028.48	100
	Patented mines, improvements	970,735.00	
	Unpatented mines, improvements	176,760.00	
	Town and city lots	528,256.50	
	Improvements	908,605.00	
1,838	Horses, Range	18,380.00	17
1,783	Work	71,320.00	50
1,152	Saddle	29,415.00	
8	Stallions	475.00	
222	Mules	7,770.00	50
240	Asses	1,490.00	
27,395	Cattle, Range and stock	273,950.00	
60	Beef	700.00	
640	Milch Cows	16,000.00	1/2
13	Bulls	350.00	
44			
29,147	Sheep	58,294.00	
17,670	Goats	35,340.00	
648	Swine	1,925.00	
60.558	Miles railroad, standard	264,941.25	
27.3	Miles railroad, narrow	110,000.00	
	All other property	$1,218,963.85	
	Total value of all property	$7,350,314.09	

Yuma County.

Number.		Valuation.	Increased Per cent.
58,285	Acres cultivated land	$ 244,527.00	
	Improvements	7,090.00	
52	Patented mines	72,012.00	500
	Improvements	14,870.00	
	Improvements and unpatented mines	10,198.00	
	Town and city lots	236,305.50	
	Improvements	114,935.00	
187	Horses, Range	2,057.00	
1,008	Work	40,320.00	60
20	Saddle	500.00	25
2	Stallions	175.00	
116	Mules	4,060.00	40
1,650	Cattle, Range and stock	18,150.00	
5	Beef	70.00	
199	Milch cows	4,975.00	25
3	Bulls	46.00	
724	Swine	2,172.00	
45			
82.5	Miles railroad, standard	587,816.28	
	Pullman	6,381.30	
	All other property	166,884.38	
	Private car lines	29,736.35	
	Total value of property	$1,563,280.81	

SCHEDULE B.

Counties.	Valuation.
Apache	$ 975,058.21
Cochise	12,209,563.31
Coconino	3,794,261.94
Gila	3,194,198.28
Graham	6,502,381.43
Maricopa	10,866,435.30
Mohave	1,847,152.18
Navajo	1,507,104.04
Pima	5,041,223.33
Pinal	1,435,164.75
Santa Cruz	1,873,576.17
Yavapai	7,350,314.09
Yuma	1,563,280.81
Total valuation	$58,159,713.84
Less exemptions	239,341.00
Total subject to taxation	$57,920,372.84

46

SCHEDULE C.

Statement of the Aggregate Amount of Taxation of Each Object in the Territory for the Year 1905.

9,194,849.46 acres cultivated land	$ 5,420,263.45
Improvements	1,353,370.40
181,096.54 acres uncultivated land	361,843.33
Improvements	24,813.50
1,881,440.73 acres railroad land	926,945.80
Improvements	19,200.00
Patented mines	11,641,566.30
Patented mines, improvements	2,426,294.01
Unpatented mines, improvements	372,829.00
Town and city lots	6,307,334.48
Improvements	7,328,125.10
15,260 horses, range	159,577.00
13,367 horses, work	537,940.00
9,762 horses, saddle	223,973.00
104 stallions	8,160.00
1,820 mules	64,833.00
1,421 asses	8,866.00
266,064 cattle, range and stock	2,726,124.20
283 cattle, beef	4,185.00
10,409 milch cows	241,577.00
1,098 bulls	40,326.00
339,212 sheep	678,399.00
62,148 goats	123,503.00
47 6,974 swine	$ 18,265.00
1,187.214 miles railroad standard guage	5,994,456.94
53.3 miles railroad, narrow guage	177,050.00
1,103 ostriches	55,150.00
All other property	9,926,911.86
2,675 calves	13,375.00
Other railroad property	374,234.67
757 brood mares	7,570.00
50.47 sidetrack	62,175.00
Total	$58,159,713.84
Less exemptions	239,341.00
	$57,920,372.84

SCHEDULE D.

Final Valuation Placed on Railroad Property for the Year 1905.

Name.	No. miles.	Rate.	Valuation.
So. Pac.	392.5	7,125.045	$2,796,580.35
E. P. & S. W.	86.3	6,750.000	582,525.00
M. & P. S. R. V.	34.93	4,970.000	173,618.87
A. & N. M.	40.00	5,504.500	220,180.00
N. M. & A.	87.80	4,249.800	373,133.00
Morenci Southern	18.00	3,655.550	65,800.00
Central Arizona	11.00	2,000.000	22,000.00
Sagina- & Manistee	14.00	1,054.166	14,758.32
G. V. G. & N.	124.30	3,128.700	388,897.40
U. V. & P.	27.30	4,029.304	110,000.00
Arizona Copper Co.	8.00	2,500.000	20,000.00
	843.13		$4,767,492.94
A. T. & S. F.	386.734		1,873,246.25
Pullman			105,413.04
	1,230.864		$6,746,152.23

48 Mr. Walter Bennett appeared before the Board relative to the assessment of the Associated Oil Company.

Upon motion duly put and carried, it was ordered that the assessment of the Armour Car Lines be reduced from 1,000 cars to 95 cars, and the valuation from $500. per car to $400.; that the Continental Fruit Express company be reduced from 75 cars to 7½ cars, and the valuation from $500 per car to $400 per car, and the Associated Oil Company be reduced from 80 cars to 15 cars at a valuation of $400 per car.

The Board then adjourned until 10 o'clock A. M., August 18, 1905.

WESLEY A. HILL, *Chairman.*

Attest:

FRED A. TRITLE, *Secretary.*

Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 18, 1905.

The board met pursuant to adjournment at 10 o'clock all members present.

The minutes of August 17, 1905, were read and approved.

The Board took under discussion the matter of new abstract for next year, and it was ordered that the abstract for 1906 be as follows:

Acres cultivated land, irrigated.
Improvements.
49 Acres cultivated land, unirrigated.
Improvements.
Acres uncultivated land, desert.
Improvements.
Acres uncultivated land, forest.
Improvements.
Acres railroad land, uncultivated.
Improvements.
Acres land grants, cultivated.
Improvements.
Acres land grants, uncultivated.
Improvements.
Patented mining claims.
Gold.
Improvements.
Silver.
Improvements.
Lead and silver.
Improvements.
Copper.
Improvements.
Coal.
Improvements.
Unpatented mining claims.
Gold.
Improvements.
50 Silver.
Improvements.

Lead and Silver.
Improvements.
Copper.
Improvements.
Coal.
Improvements.
Mill sites.
Improvements.
Smelter sites.
Improvements.
Smelters.
Hotels.
Telephone lines.
Telegraph lines.
Stores.
Merchandise.
Capital stock, banks, paid up.
Town and City lots.
Improvements.
Horses, Range.
Work.
Saddle.
Stallions.
Brood Mares.
51 Shetland Ponies.
Ostriches.
Mules.
Burros.
Jacks.
Cattle, Range and stock.
Beef.
Milch Cows.
Bulls.
Calves.
Sheep.
Goats.
Swine.
Miles Railroad Standard Guage.
Miles Side Track.
Miles Railroad, Narrow Guage.
Miles Side Track.
Pullman Company.
Other Foreign Car Line Companies.
All other property.

The Board then adjourned until August 19, 1905, at 10 o'clock A. M.

WESLEY A. HILL, *Chairman.*

Attest:

FRED A. TRITLE, *Secretary.*

52 Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 19, 1905.

The Board met pursuant to adjournment at 10 o'clock A. M., all members present.

The minutes of August 18, 1905, were read and approved.

On motion it was

Ordered: That the following Tax Rate be levied in the various counties in the Territory for the purposes of meeting the interest due on their respective debts, funded debts, funded under an Act of Congress by the issuance of 3 per cent. and 5 per cent. Territorial bonds, viz:

Name of County.	Amount of Interest.	Per $100. Valuation.
Apache	$2,173.68	.23
Coconino	7,950.06	.27
Gila	2,239.08	.17
Graham	7,368.24	.15
Maricopa	14,081.62	.15
Mohave	5,268.16	.44
Navajo	1,900.00	.17
Pima	30,060.26	.60
Pinal	6,806.90	.45
Santa Cruz	1,550.00	.11
Yavapai	16,937.00	.32
Yuma	4,439.56	.41
Prescott City	4,563.10	.01
Tombstone City	690.62	.005
Tucson City	1,371.20	.003

On motion the Board then adjourned until Monday, August 21, 1905, at 2 o'clock, P. M.

WESLEY A. HILL, *Chairman.*

Attest:

FRED A. TRITLE, *Secretary.*

53 Office of the Territorial Board of Equalization.

PHŒNIX, ARIZONA, *August* 21, 1905.

The Board met this day pursuant to adjournment at 2 o'clock p. m., all the members present.

The minutes of August 19, 1905, were read and approved.

On motion of Mr. Parker, seconded by Mr. Wilson, the following resolution was adopted, by unanimous vote, viz:

Whereas, it appears to this Board that a large amount of property, real and personal, subject to taxation has been omitted from the assessment rolls of the various counties by the assessors and boards of equalization for the current year, which omissions tend to greatly increase the burden of taxation of those whose property has been fairly returned, therefore, be it

Resolved, That the Chairman of this Board be, and he is hereby instructed to notify the tax collectors of the various counties of such omissions, and to direct them, upon discovering such omitted property, or whenever it may be shown them that certain property has been omitted, to immediately place the same on the assessment roll, and to assess the same and levy and collect taxes thereon, as provided in Paragraph 3896, Revised Statutes of Arizona, 1901.

It was then moved by Mr. Solomon, seconded by Mr. Woods, duly put and carried, that the Chairman pay the following bills

Arizona Gazette, cards	.....	$5.00
B. J. O'Reilly, certified copy	.....	10.00
Postal Tel. Co., telegrams	.....	3.94
Western Union, telegrams	.....	11.88
54 H. H. McNeil Co., supplies	.....	24.50
Wesley A. Hill, chairman, express	.....	4.80
Wesley A. Hill, chairman, postage	.....	20.00
Miss Bohanan, typewriting	.....	10.00

The minutes of this day's meeting were then read, and upon motion, approved as read.

There being no further business to come before the Board at this meeting, upon motion of Mr. Woods, seconded by Mr. Wilson, duly put and carried, the Board stood adjourned.

WESLEY A. HILL, *Chairman.*

Attest:

FRED A. TRITLE, *Secretary.*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing is a full, true and correct copy of the minutes of the Territorial Board of Equalization, at its August meeting of 1905, as appears of record in a book kept for that purpose in my office.

Given under my hand and seal of office, at Phœnix, Capitol, this 17th day of November, A. D. 1905.

[SEAL.] WESLEY A. HILL.

To the Territorial Board of Equalization:
Below find Abstract of the Assessment Roll of Apache County for the year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, 8.78	2948	25899.00	6715.00	32614.00
Uncultivated Land, acres, 47.74	95638	45654.75	9082.50	54737.25
Railroad Land, acres, 204	788522.37	157704.46	.....	157704.46
Land Grants, acres				
Patented Mines, number of mines				
Improvements on Patented Mines				
Improvements on Unpatented Mines				
Town and City Lots	313	12477.00	40440.75	52917.75
Horses, Range, 10.00	1686	16860.00	.....	16860.00
Horses, Work, 28.70	435	12485.00	.....	12485.00
Horses, Saddle, 20	453	9060.00	.....	9060 00
Horses, Stallions, 62.50	$2	125.00	.....	125.00
Mules, 25.00	43	1070.00	.....	1070.00
Asses, 7.00	126	882.00	.....	882.00
Cattle, Range and Stock, 12.00	6016	72192.00	.....	72192.00
Cattle, Beef	295	5900.00	.....	5900.00
Cattle, Milch Cows, 20.00				
Cattle, Bulls	73631	147262.00	.....	147262.00
Sheep, 2.00	505	1010.00	.....	1010.00
Goats, 2.00	33	91.00	.....	91.00
Swine, 2.78	54480 mi.	255509.21	.....	255509.21
Railroads, Standard Guage, main line				
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track	.....	165485.54	.....	165485.54
All Other Property				
Total Value of All Property	.....	.....	.....	$985905.22

56 TERRITORY OF ARIZONA, *County of Apache, ss:*

I, Jesus Serolte, Clerk of the Board of Supervisors of Apache County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Apache County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] JESUS SEROLTE, *Clerk,*
By MANUEL RUIZ, *Deputy.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Apache, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,
[SEAL.] *Territorial Auditor.*

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Cochise County for the year 1905:

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, } 3.55 Uncultivated Land, acres, }	43,354	153696.41	50520.00	204216.41
Railroad Land, acres				
Land Grants, acres, 4,635	56,931	263979.30	2000.00	265979.30
Patented Mines, number of mines, 351.76	634	223018.47		223018.47
Improvements on Patented Mines			173947.01	173947.01
Improvements on Unpatented Mines	7		900.00	900.00
Town and City Lots	16,869	1226697.69	1569243.60	2795941.29
Horses, Range, $10	1,301	13010.00		13010.00
Horses, Work, $34	1,505	50211.00		50211.00
Horses, Saddle, 15.25	1,337	20390.00		20390.00
Horses, Stallions, 100.00	14	1400.00		1400.00
Mules, 36.98	145	5363.00		5363.00
Asses, 5.37	54	290.00		290.00
Cattle, Range and Stock, $10	32575	325750.00		325750.00
Cattle, Beef, 1646	191	3145.00		3145.00
Cattle, Milch Cows, 29.36	707	20760.00		20760.00
Cattle, Bulls, 58.33⅓	408	23800.00		23800.00
Sheep, 1.87½	200	375.00		375.00
Goats, 2.00	4176	8365.00		8365.00
Swine, 2.66	272	724.00		724.00
Railroads, Standard Guage, main line	231.05	1157459.24	265083.67	1422542.91
Railroads, Standard Guage, side track	2447	61175.00		61175.00
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track				
All Other Property				3321920.02
Total Value of All Property				$8,943,223.41

58 TERRITORY OF ARIZONA, *County of Cochise, ss:*

I, Chas. R. Howe, Clerk of the Board of Supervisors of Cochise County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Cochise County for the fiscal year 1905, as appears upon said Roll now on file in my office.

CHAS. R. HOWE, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Cochise, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

Office of the Board of Supervisors, Coconino County, Arizona.

To the Territorial Board of Equalization :

FLAGSTAFF, ARIZ., *July 24th*, 1905.

Below find abstract of the Assessment Roll of Coconino County for the year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, } 3.55	40620	144280.00	25025.00	169305.00
Uncultivated Land, acres, }	118650	569513.16	1700	571231.16
Railroad Land, acres, Forest reserve 4.80	285084	70870.50	.....	70870.50
Land Grants, acres, .25	8	5800.00	.....	5800.00
Patented Mines, number of mines	.....	5050.00	.....	5050.00
Improvements on Patented Mines				
Improvements on Unpatented Mines	4694	141148.00	330985.00	472133.00
Town and City Lots	1858	18580.00	.....	18580.00
Horses, Range, $10	723	28920.00	.....	28920.00
Horses, Work, 40	783	19575.00	.....	19575.00
Horses, Saddle, 25	3	300.00	.....	300.00
Horses, Stallions, 100	16	480.00	.....	480.00
Mules, 30	258	1290.00	.....	1290.00
Asses, 5	33032	341881.20	.....	341881.20
Cattle, Range and Stock, 10.35				
Cattle, Beef	172	4300.00	.....	4300.00
Cattle, Milch Cows, 25	27	1520.00	.....	1520.00
Cattle, Bulls, 56.30	143929	287858.00	.....	287858.00
Sheep, 2	750	1500.00	.....	1500.00
Goats, 2	62	310 00	.....	310.00
Swine, 5	25 mi.	36758.00	.....	36758.00
Railroads, Standard Guage, Log line	108.370	632176.00	.....	632176.00
Railroads, Standard Guage, Santa Fe				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track	.....	1158968.08	.....	1158968.08
All Other Property		3466045.94	362760.00	
Total Value of All Property	.....	.....	.....	$3,828,805.94

60 TERRITORY OF ARIZONA, *County of Coconino, ss:*

I, Harry C. Hibben, Clerk of the Board of Supervisors of Coconino County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Coconino County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] HARRY C. HIBBEN, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Coconino, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,

[SEAL.] *Territorial Auditor.*

Office of the Board of Supervisors, Gila County, Arizona.

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Gila County for the year 1905.

GLOBE, ARIZ., *July 28th*, 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, 4.44	5229	23220.00	11715.00	34935.00
Uncultivated Land, acres				
Railroad Land, acres				
Land Grants, acres				
Patented Mines, number of mines	67	245300.00	395620.00	640920.00
Improvements on Patented Mines				
Improvements on Unpatented Mines			55680	55680.00
Town and City Lots		219850.00	287460.00	507310.00
Horses, Range, $10	822	8220.00		8220.00
Horses, work, 25	657	16435.00		16435.00
Horses, saddle, 20	1365	27305.00		27305.00
Horses, Stallions, 45	9	405.00		405.00
Mules, 25	578	14455.00		14455 00
Asses, 5	240	1200 00		1200.00
Cattle, Range and Stock, 10	34181	341810.00		341810.00
Cattle, Beef				
Cattle, Milch Cows, 25	972	2430.00		2430.00
Cattle, Bulls, 25	7	175 00		175.00
Sheep, 2	120	240.00		240.00
Goats, 2	21138	42276.00		42276.00
Swine, 3	343	1032.00		1032.00
Railroads, Standard Guage, main line	32.24 miles.			88660.00
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track				
All Other Property		413890.28		413890.28
		1446903 28	750475.00	
Total Value of all Property				$2,197,378.28

62 TERRITORY OF ARIZONA, *County of Gila, ss:*

I, W. D. Fisk, Clerk of the Board of Supervisors of Gila County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Gila County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] W. D. FISK, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Gila, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,

[SEAL.] *Territorial Auditor.*

Office of the Board of Supervisors, Graham County, Arizona.

SOLOMONVILLE, A. T., *July 27th*, 1905.

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Graham County for the year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres .. / Uncultivated land, acres. } 8.87	55,191	489,897.25	378,566.40	868,463.65
Railroad Land, acres, 20.00	25	500.00	.....	500.00
Land Grants, acres				
Patented Mines, number of mines	234	2,322,198.66	..... }	
Improvements on Patented Mines	.. ..	.....	688,730.00 }	3,010,928.66
Improvements on Unpatented Mines				
Town and City Lots	.....	110,143.50	241,033.00	351,176.50
Horses, Range, 10.00	1,031	10,310.00	.....	10,310.00
Horses, Work, 40.00	1,196	47,840.00	.....	47,840.00
Horses, Saddle, 25.00	1,997	49,925.00	.....	49,925.00
Horses, Stallions, 165.00	6	790.00	....	790.00
Mules, 40.00	16	6,760.00	....	6,760.00
Asses, 10.00	92	920.00	.....	920.00
Cattle, Range and Stock, 10.00	40,528	405,280.00	.....	405,280.00
Cattle, Beef, 10.00	27	270.00	.....	270.00
Cattle, Milch Cows, 25.00	842	21,050.00	....	21,050.00
Cattle, Bulls, 20.00	33	660.00	....	660.00
Sheep, 2.00	510	1,020.00	.....	1,020.00
Goats, 2.00	12,471	24,942.00	.....	24,942.00
Swine, 3.00	346	1,038.00	.....	1,038.00
Railroads, Standard Guage, main line	124.96	425,969.00	59,025.35	484,994.35
Railroads, Standard Guage, side track	1	1,000.00	.....	1,000 00
Railroads, Narrow Guage, main line	26	74,000.00	11,800.00	85,800.00
Railroads, Narrow Guage, side track, 20"	5	9,000.00	.....	9,000.00
All other property	.....	762,998.63	.....	72,998.63
Total Value of all Property	.....	.....	.....	$6,145,666.79

64 TERRITORY OF ARIZONA, *County of Graham, ss:*

I, Geo. Carlton, Clerk of the Board of Supervisors of Graham County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Graham County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] GEO. CARLTON, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Graham, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,

[SEAL.] *Territorial Auditor.*

1,228,262.66

Recapitulation.

Amount of Assessment Roll as returned by Assessor..	$6,145,666.79
" " added by Board, July meeting.	86,757.00
	$6,232,423.79

Reductions by Board at July Meeting.

Ariz. Copper Co. 8 miles 20" gauge R. R. double assessment.....	$18,750.00	
Reduced Mining Companies.....	1,782,666.00	
Other reductions	9,805.00	
		$1,811,221.00
Amount of Assessment Roll, proper should be.....		$4,334.445.79

2,322,198.66
1,782,666.

$539,532.66 Valuation of Pat. Mines.

Office of the Board of Supervisors, Maricopa County, Arizona.

To the Territorial Board of Equalization:

PHŒNIX, *Aug.* 1, 1905.

Below find Abstract of the Assessment Roll of Maricopa County for the Year 1905:

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, 12.13	293388	3569977.00	482725.00	4052702.00
Uncultivated Land, acres				
Railroad Land, acres				
Land Grants, acres				
Patented Mines, number of mines	14			7000.00
Improvements on Patented Mines				5250 00
Improvements on Unpatented Mines				11500.00
Town and City Lots		2397790.00	1874185.00	4271975.00
Horses, Range, 10.00	1807			18070.00
Horses, Work, 25.00	3560			89000.00
Ostriches, 50.00	1103			55150.00
Horses, Stallions, 105.00	25			2625 00
Mules, 27.00	267			7225.00
Asses, 82.00	10			820.00
Cattle, Range and Stock, 10.00	17843			178430.00
Cattle, Calves, 5.00	12675			13375.00
Cattle, Milch Cows, 25.00	5696			142400.00
Cattle, Bulls, 25.59	318			8135.00
Sheep, 2.00	4615			9230 00
Goats, 1.49	1608			2410.00
Swine, 2.23	3817			8533.00
Railroads, Standard Gauge, main line, miles	97.19			647436.11
Railroads, Standard Gauge, side track				
Railroads, Narrow Gauge, main line				
Railroads, Narrow Gauge, side track				
All Other Property				1352411.89
				10883678 00
Less exemptions, Churches		96585.00		228005.00
" " Widows		131430.00		
Total Value of All Property				$10655673.00

66 TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, W. G. Pendleton, Clerk of the Board of Supervisors of Maricopa County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Maricopa County for the fiscal year 1905, as appears upon said Roll now on file in my office.

W. G. PENDLETON, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Maricopa, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D., 1905.

WESLEY A. HILL,
Territorial Auditor.

67 Office of the Board of Supervisors, Mohave County, Arizona.

To the Territorial Board of Equalization:

KINGMAN, *Aug. 7th*, 1905.

Below find Abstract of the Assessment Roll of Mohave County for the Year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Land, acres, 3.65	1070.5	3915.00	97824 00	101739.00
Uncultivated Land, acres	42445.03	8489.00	.....	8489.00
Railroad Land, acres, .20				
Land Grants, acres	2660.762	149275.00	.....	149275.00
Patented Mines, number of acres	.....	.....	120217.00	120217.00
Improvements on Patented Mines	.....	.....	25980.00	25980.00
Improvements on Unpatented Mines	723	36792.00	76290.00	113082.00
Town and City Lots	674	13480.00	.....	13480.00
Horses, Range, 20	326	16300.00	.....	16300.00
Horses, Work, 50	508	17780.00	.....	17780 00
Horses, Saddle, 25	1	50.00	.....	50.00
Horses, Stallions, 50	6	195.00	.....	195.00
Mules, 32.50	36	210.00	.....	210.00
Asses, 6	9324	93240.00	.....	93240.00
Cattle, Range and Stock, 10				
Cattle, Beef	110	2250.00	.....	2250.00
Cattle, Milch Cows, 20.45				
Cattle, Bulls	8125	16250.00	.....	16250.00
Sheep, 2	1350	2700.00	.....	2700.
Goats, 2	42	210.00	.....	210.00
Swine, 5	107.881	471997.38	.....	471979.38
Railroads, Standard Gauge, main line, mi				
Railroads, Standard Gauge, side track				
Railroads, Narrow Gauge, main line				
Railroads, Narrow Gauge, side track				
All Other Property	.....	.....	.....	131119.84
Total Value of All Property	.....	.....	.....	$1,271,066.22
Widows' Exemptions	.....	.....	.....	11,326.00
				1,259,740.22

68 TERRITORY OF ARIZONA, *County of Mohave, ss:*

I, Thos. McNeely, Clerk of the Board of Supervisors of Mohave County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Mohave County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] THOS. McNEELY, *Clerk.*

NOTE.—This blank is printed in Copying Ink in order that press copies can be taken by Clerks of Boards of Supervisors.

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Mohave, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capital, this 17th day of November, A. D., 1905.

WESLEY A. HILL,

[SEAL.] *Territorial Auditor.*

Office of the Board of Supervisors, Navajo County, Arizona.

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Navajo County for the year 1905:

Holbrook, Ariz., *July 22d*, 1905.

Description of Property.	Number.	Value.	Value Improvements	Total Value.
Cultivated Land, acres $5 to $25	2,382	39196.50	13859.00	
Uncultivated Land, acres $1 to 2.50	9,934.54	17958.58		71011.08
Railroad Land, acres 20 cts	721,108.57	144217.72		144217.72
Land Grants, acres 20c. A. L. & C. Co.	336,925.99	67385.19	1000.00	68385.19
Patented Mines, number of mines				
Improvements on Patented Mines				
Improvements on Unpatented Mines				
Town and City Lots		86795.46	199126.75	285922.21
Horses, Range, $10	1,230	12300.00		12300.00
Horses, Work, $30 to $40 $36.50	498	18190.00		18190.00
Horses, Saddle, $20 to $25 $20.40	502	10680.00		10680.00
Horses, Stallions, $75 to $100 91.66	6	550.00		550.00
Mules, 15.55	7	110.00		110.00
Asses, $5	131	655.00		655.00
Cattle, Range and Stock, $12	6,354	76248.00		76248.00
Cattle, Beef				
Cattle, Milch Cows, $20	418	8360.00		8360.00
Cattle, Bulls, $22.77	9	205.00		205.00
Sheep, $2	74,185	148370.00		148370.00
Goats, "	425	850.00		850.00
Swine, $3 to $5	206	808.00		808.00
Railroads, Standard Guage, main line	57-155 mi.	263200.00		263200.00
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line			Estimated value on $175 per mile on License Tax.	300065.94
Railroads, Narrow Guage, side track				
All Other Property				
Additional assessments to the Aztec Land & Cattle Co. lands in the Black Mesa Forest Reserve, $2.50 per acre	44,638.96	111596.90		111596.90
Total Value of All Property				$1,521725.04

COPPER QUEEN CONSOLIDATED MINING CO. VS.

70 TERRITORY OF ARIZONA, *County of Navajo, ss:*

I, A. F. McAllister Clerk of the Board of Supervisors of Navajo County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Navajo County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] A. F. McALLISTER, *Clerk.*

NOTE.—The totals of the foregoing abstract are subject to corrections to be made by the County Board of Equalization at final meeting Aug. 21 ensuing.

A. F. McALISTER,
Clerk of the Board.

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Navajo, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D. 1905.

WESLEY A. HILL,
[SEAL.] *Territorial Auditor.*

Office of the Board of Supervisors, Pima County, Arizona.

To the Territorial Board of Equalization:

Tucson, A. T, *August 2nd*, 1905.

Below find Abstract of the Assessment Roll of Pima County for the year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres				
Uncultivated Land, acres, 3.95	75524	298233.00	15731.00	313964.00
Addition to City of Tucson		99252.00	48195.00	147447.00
Land Grants, acres, 75c.	17208	12906.00	1500.00	14406.00
Patented Mines, number of mines, 364.08	288	104857.00		104857.00
Improvements on Patented Mines			6150.00	6150.00
Improvements on Unpatented Mines				
Town and City Lots		800173.00	1351026.00	2151199.00
Horses, Range, 10.11	398	4025.00		4025.00
Horses, Work, 24	728	17480.00		17480.00
Horses, Saddle, 20	503	10060.00		10060.00
Horses, Stallions, 39.09	11	430.00		430.00
Mules, 24.93	79	1970.00		1970.00
Cattle, Range & Stock, $10	20685	206940.00		206940.00
Cattle, Range and Stock				
Cattle, Beef				
Cattle, Milch Cows, 23.48	260	6105.00		6105.00
Cattle, Bulls, Included in stock cattle				
Sheep, $2.00	2250	4500.00		4500.00
Goats, Brood Mares $10	757	7570.00		7570.00
Swine				
Railroads, Standard Guage, main line	64.75 mls.	362672.00	98673.00	461345.00
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track				
All Other Property		838755.00		838755.00
Pullman Company		5008.00		5008.00
		2780936.00	1521275.00	
Total Value of all Property				$4302211.00

72 TERRITORY OF ARIZONA, *County of Pima, ss:*

I, John Mets, Clerk of the Board of Supervisors of Pima County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Pima County for the fiscal year 1905, as appears upon said Roll now on file in my office.

[SEAL.] JOHN METS, *Clerk.*

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Pima, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capital, this 17th day of November, A. D. 1905.

WESLEY A. HILL,

[SEAL.] *Territorial Auditor.*

FLORENCE, *July* 25, 1905.

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Pinal County for the year 1905.

Description of Property.	Number.	Value.	Value Improv.-ments.	Total Value.
Cultivated Land, acres .. } 708 Uncultivated Land, acres. }	5530474	391417.25	53571.00	444988.25
Railroad Land, acres				
Land Grants, acres				
Patented Mines, number of mines	72	66100.00	3500.00	69600.00
Improvements on Patented Mines			41225.00	41225.00
Improvements on Unpatented Mines			55311.00	55311.00
Town and City Lots	1386	36560.50	61455.00	98015.50
Horses, Range, 6.72	799	5372.50		5372.50
Horses, Work, 24.40	552	13475.00		13475.00
Horses, Saddle, 17.81	510	8085.00		8085.00
Horses, Stallions, 64.28	7	450.00		450.00
Mules, 23.11	90	2080.00		2080.00
Asses, 6.71	76	510.00		510.00
Cattle, Range and Stock } Cattle, Beef } All kinds $12 Cattle, Milch Cows } Cattle, Bulls }	13445	161893.00		161893.00
Sheep	2500	5000.00		5000.00
Goats	2055	4110.00		4110.00
Swine	398	1133.00		1133.00
Railroads, Standard Guage, main line	80.28	439672.93	38844.69	478517.62
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track, Rolling Stock		70314.50		70314.50
All Other Property		102209.88		102209.88
Total Value of all Property				$1562290.25

74 TERRITORY OF ARIZONA, *County of Pinal, ss:*

I, R. B. Devine, Clerk of the Board of Supervisors of Pinal County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Pinal County for the fiscal year 1905 as appears upon said Roll now on file in my office.

E. B. DEVINE, *Clerk.*

TERRITORY OF ARIZONA, *County of Maricopa:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Pinal, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D. 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

Office of the Board of Supervisors, Santa Cruz County, Arizona.

To the Territorial Board of Equalization:

NOGALES, ARIZONA, *July* 29, 1905.

Below find abstract of the Assessment Roll of Santa Cruz County for the year 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres				
Uncultivated Land, acres, $2.61	13617	35573	57600	93173
Railroad Land, acres				
Land Grants, acres, 1.23	45235	65614.30	10000	75614.30
Patented Mines, number of mines, $1270.50	50	63525		63525.30
Improvements on Patented Mines			4500	4500
Improvements on Unpatented Mines			29500	29500
Town and City Lots		207621	273340	480961
Horses, Range, 10.00	1429	14295		14295
Horses, Work, 25.00	396	9980		9980
Horses, Saddle, 20.00	632	12735		12735
Horses, Stallions, 38.50	10	385		385
Mules, 25.00	82	2060		2060
Asses, 3.00	166	599		599
Cattle, Range and Stock, 10.00	23036	230360		230360
Cattle, Beef				
Cattle, Milch Cows, 26.70	98	2617		2617
Cattle, Bulls, 19.41	280	5435		5435
Sheep				
Goats				
Swine, 3.44	84	289		289
Railroads, Standard Guage, main line	52.4 miles			222689.85
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line				
Railroads, Narrow Guage, side track				
All other property				300565.02
Total Value of All Property				$1549283.17

76 TERRITORY OF ARIZONA, *County of Santa Cruz, ss:*

I, Phil Herold, Clerk of the Board of Supervisors of Santa Cruz County, Arizona Territory, do hereby certify that the foregoing statement is a full, and correct abstract of the Original Assessment Roll of Santa Cruz County for the fiscal year 1905, as appears upon said Roll now on file in my office.

PHIL HEROLD, *Clerk.*

TERRITORY OF ARIZONA, *County of Maric[illegible]:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Santa Cruz, Territory of Arizona, to the Territorial Board of Equalization for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capitol, this 17th day of November, A. D. 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

To the Territorial Board of Equalization: PRESCOTT, ARIZONA, *July 24th*, 1905.

Below find Abstract of the Assessment Roll of Yavapai County for the Year 1905:

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres, 143	138656.46	199414.04	119975.00	319389.04
Uncultivated Land, acres				
Railroad Land, acres, .215 .227	210689.76	46503.46		46503.46
Land Grants, acres, .50	99445.20	49722.51	3000.00	52722.51
Patented Mines, number of mines, 914.22	1224	1119014.74		1119014.74
Improvements on Patented Mines		970735.00		970735.00
Improvements on Unpatented Mines		176760.00		176760.00
Town and City Lots		528256.50	908605.00	1436861.50
Horses, Range, 8.50	1838.	17630.00		17630.00
Horses, Work, 27.20	1783.	48525.00		48525.00
Horses, Saddle, 25.53	1152.	29415.00		29415.00
Horses, Stallions, 59.33⅓	8.	475.00		475.00
Mules, 22.25	222	4940.00		4940.00
Asses, 6.20	240	1490.00		1490.00
Cattle, Range and Stock, 10.00	27395.	273950.00		273950.00
Cattle, Beef, 11.50	60	700.00		700.00
Cattle, Milch Cows, 23.26	640	14890.00		14890.00
Cattle, Bulls, 26.90	13	350.		350
Sheep, 22.00	29147	58294.		58294
Goats, 2.00	17670	35340.		35340
Swine, 2.97	648	1925.		1925
Railroads, Standard Guage, main line	60.558	264941.25		264941.25
Railroads, Standard Guage, side track				
Railroads, Narrow Guage, main line	27.3	110000.00		110000.00
Railroads, Narrow Guage, side track				1238641.85
All Other Property				
Total Value of All Property				$6223466.35

COPPER QUEEN CONSOLIDATED MINING CO. VS.

78 TERRITORY OF ARIZONA, *County of Yavapai, ss:*

I, J. H. Robinson, Clerk of the Board of Supervisors of Yavapai County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Yavapai County for the fiscal year 1905, as appears upon said Roll now on file in my office.

J. H. ROBINSON, *Clerk.*

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Yavapai, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capital, this 17th day of November, A. D. 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

79 **Office of the Board of Supervisors, Yuma County, Arizona.**

To the Territorial Board of Equalization:

Below find Abstract of the Assessment Roll of Yuma County for the year 1905:

YUMA, ARIZ., *July 28th*, 1905.

Description of Property.	Number.	Value.	Value Improvements.	Total Value.
Cultivated Land, acres... { 4.19 ... } Uncultivated Land, acres { No. Diff. }	58285	244527.00	7090.00	251617.50
Railroad Land, acres	None			
Land Grants, acres	None			
Patented Mines, number of mines	52	12002.00		12002.00
Improvements on Patented Mines			14870.00	14870.00
Improvements on Unpatented Mines			10198.00	10198.00
Town and City Lots	1823	236305 50	114935.00	351240.50
Horses, Range, @ $11	187	2057.00		2057.00
Horses, Work, " 25	1008	25200.00		25200.00
Horses, Saddle, " 20	155	3100.00		3100.00
Horses, Stallions, " —	2	175.00		175.00
Mules, " 25	116	2900.00		2900 00
Asses	None			
Cattle, Range and Stock, @ $11	1650	18150.00		18150.00
Cattle, Beef	5	70.00		70.00
Cattle, Milch Cows, @ $20	199	3980.00		3980.00
Cattle, Bulls	3	46.00		46.00
Sheep	None			
Goats	None			
Swine, @ $3	724	2172.00		2172.00
Railroads, Standard Guage, main line	82.5 miles	587816.28		587816.28
Railroads, Standard Guage, side track	None			
Railroads, Narrow Guage, main line	None			
Railroads, Narrow Guage, side track	None			
All other Property				
Pullman Standard & Tourist Sleeping cars *pro rata*		6381.30		6381.30
Private car lines companies		113662.00		113662 00
Miscellaneous		166884.38		166885.38
Total Value of all Property				**$1572522.96**

80 TERRITORY OF ARIZONA, *County of Yuma, ss:*

I, J. M. Polhamus, Clerk of the Board of Supervisors of Yuma County, Arizona Territory, do hereby certify that the foregoing statement is a full, true and correct abstract of the Original Assessment Roll of Yuma County for the fiscal year 1905, as appears upon said Roll now on file in my office.

J. M. POLHAMUS, *Clerk.*

TERRITORY OF ARIZONA, *County of Maricopa, ss:*

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, do hereby certify that the foregoing copy is a full, true and correct copy of the original Abstract of Assessment Roll as returned by the County Board of Supervisors of the County of Yuma, Territory of Arizona, to the Territorial Board of Equalization, for the year 1905, as appears of record in my office.

Given under my hand and official seal of office, at Phœnix, the Capital, this 17th day of November, A. D. 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

81 *Raises Made by the Territorial Board of Equalization from* 1887 *to* 1904.

August, 1887.

John J. Hawkins, Chairman. W. C. Foster, Secretary.

County.		Cattle.	Sheep.	Town & City Lots.
Cochise	Raised	20%	50%	
Gila	"	8.5%	17%	
Pima	"	4%	50%	
Pinal	"	45%	D. 50%	
Yuma	"	23%		
Apache	"	D. 5%	40%	
Graham	"	....	50%	
Yavapai		D. 5%		
Maricopa	"	....	50%	In. 15%
Mohave		D. 10%		

August, 1888.

John J. Hawkins, Chairman. Henry T. Andrews, Secretary.

County.		Lands.	Improved Lands.	Town and City Lots.	Improvements.	Schedule "C" Cattle.
Apache	Raised	....	10%	....	....	5%
Cochise	"	10%	10%	....	10%	5%
Graham	"	10%	10%	10%	10%	5%
Pima	"	10%	10%			
Gila	"	20%				
Yuma	"	20%	20%	20%	10%	
Pinal	"	....	10%	....	....	5%

82 August, 1889.

Thos. Hughes, Chairman. Ben Heney, Secretary.

County.	Horses.	Mules.	Asses.	Cattle.	Sheep.	Swine.
Pima	Raised... "	"	...	....	"	"
Yavapai	Raised... .182	....	.05	.492	....	.226
Cochise	" .. .0917	...	....	.0393	.50	
Yuma	" ... .16⅔	.25	.6153	D. .1542	.50	.25
Mohave	"	....	D. .125	. .	.3513	D. .1428
Pinal	" ... .1314	.129	.0427	.2527	.50	Raised.
Gila	" ... .02073	.0982	.2198	....	.0713	.1931
Graham	"	...	.01303	....	.50	.09554
Maricopa	" ... Valuation fixed without a return.					
Apache	" ... "	"	"	"		

See opinion Att'y Gen'l Churchill concerning raising certain classes page 77, Minute Book Records 1889.

Pima	County, all other lands except Grant lands	20%
Yavapai	" " " " " "	75%
Yuma	" Railroad Grant lands	150%

83 August, 1890.

Thos. Hughes, Chairman. Ben Heney, Secretary.

County.	Horses.	Cattle.	Sheep.	Goats.
Apache	Raised..			
Cochise	"	14%	3%	50%	
Gila	.....	....	D. 10		
Graham	"	...	D. 10	.0919	
Maricopa	"	....	10%	Raised	
Mohave	"	D. .084	D. 15	...	.33⅓%
Pima	"	16%	..	.50	
Yavapai	..... .	....	10%		
Yuma	.....	....	D. 10	Raised.	
Pinal	... .				

August, 1891.

Thos. Hughes, Chairman. Ben Heney, Secretary.

County.	Horses.	Sheep.	Cattle.	Swine.	Hogs.	Goats.	Asses.
Apache.....	R. 15%	R. 33⅓%					
Coconino ...	R. 59½%	....	R. 12%	D. 40%			
Cochise.....	....	R. 60%	R. 5%	....	D. 10%		
Gila.....	...	R. 20%	R. 5%	R. 25%	....		
Graham.....	D. 10%	R. 35%	....	R. 5%	....	....	D. 10%
Maricopa....	D. 5%	R. 35%	R. 5%	R. 85%	....	R. 100%	D. 35%
Mohave.....	D. 15%	R. 60%	....	D. 50%	....	....	D. 15%
Pima.....	R. 16%	R. 20%	R. 6%	R. 40%			
Pinal.....	....	R. 20%	Raised.02	R. 10%	....	....	D. 35%
Yavapai.....	....	....	R. 5%	R. 25%			
Yuma.....							

Raised—R. Decreased—D.

In minutes of 1901, Page 81, Chairman declared that the Equalization of the Valuations placed by the various County Boards upon the different classes of property throughout the Territory was in order.

84 August, 1892.

Thos. Hughes, Chairman. Ben Heney, Secretary.

County.	Horses.	Sheep.	Cattle.	Hogs.	Acres land.	Swine.
Apache	R. 4½%	R. .077⅞	....	R. 348		
Coconino	....	....	....	....	....	D. 108
Cochise	....	....	....	....	....	R. 52%
Gila	R. 1.8%	R. 33⅓%	....	....	....	R. 6.07%
Graham	R. 19%	....	....	R. 7.09%		
Maricopa	R. 3⅛%	R. 18%	....	R. 1.3817%		
Mohave	D. .0938	....	....	....	....	R. 1.543%
Pima	R. 14½%	R. 35.65%	....	R. 1.268%		
Pinal	R. .036%	....	R. 12%	R. 6.04%		
Yavapai	....	....	....	R. 38.83%		
Yuma	...	....	....	R. 33⅓%		

Raised—R. Decreased—D.

August, 1893.

H. C. Boone, Chairman. Ben Heney, Secretary.

County.	Horses.	Sheep.	Cattle.	Swine.	Acres land.
Apache	R. 13%	R. 10%	R. 6%		
Cochise					
Coconino	R. 6%	...	D. 9½%		
Gila	....	R. 5%	R. 7%		
Graham	....	....	D. 15%	....	R. 103
Maricopa	....	R. 4½%	R. 10%	R. 85%	
Mohave	D. 15%	...	R. 7%		
Pima	R. 14%	R. 26⅓%	D. 3⅛%		
Pinal	...	....	R. 7%		
Yavapai	....	...	R. 7%		
Yuma	....	R. 20%			

Raised—R. Decreased—D.

85 August, 1894.

H. C. Boone, Chairman. Ben Heney, Secretary.

County.	Cattle.	Swine.	Sheep.	Acres land.	Hogs.
Apache	....	....	R. 5 cts. per head.		
Cochise	....	....	....	R. 50%	R. 21%
Coconino	R. 75 cts. per head.	....	R. 5 cts. per head.	R. 7.4%	
Gila	....	R. 28%	R. 56 cts. per head.		
Graham	D. 25c. per head.				
Pinal	....	R. 58%	D. 31 cts. per head.		
Maricopa	R. 10%	R. 37%	....	R. 25%	
Yavapai	....	....	D. 50 cts. per head.		

Raised—R. Decreased—D.

August, 1895.

C. P. Leitch, Chairman. A. M. Franklin, Secretary.

County.	Cattle.	Mules.	Acres land.	Town & City lots.	Improvements.
Cochise Raised	....	250%	50%	....	....
Maricopa "	10%	....	....	10%	....
Yuma "	....	....	40%	15%	15%

August, 1896.

C. P. Leitch, Chairman. A. M. Franklin, Secretary.

County.	Horses.	Cattle.	Lands.
Cochise Raised	10%	10.5%	....
Coconino "	....	2.75%	....
Mohave "	....	8.75%	....
Pima "	10%	....	....
Pinal "	....	11.5%	....
Yavapai "	....	12%	....
Yuma "	....	....	40%

86 August, 1897.

C. P. Leitch, Chairman. Wm. F. Cooper, Secretary.

County.	Horses.	Sheep.	Cattle.	Swine.	Goats.	Land.
Apache	....	....	....	....	R. 24%	R. 80%
Coconino	....	R. 22%	R. 29½%	....	....	R. 33%
Graham	D. 16%	D. 8%	R. 17%			
Gila	....	R. 14%	R. 11⅛%	....	D. 7½%	
Maricopa	D. 10½%	R. 36%	R. 4½%	R. 33⅓%	R. 4½%	
Mohave	....	R. 50%	R. 2½%			
Pima	....	....	R. .0001	....	D. 17%	
Pinal	....	....	....	R. 4%		
Yavapai	....	R. 12%	R. 12½%	....	R. 15½%	
Navajo	....	R. 22%	R. 11%	....	R. 4%	R. 100%
Yuma	....	....	R. 3%	....	....	R. 17%
Cochise	R. 33%	R. 7%	R. 14⅓%	....	R. 25%	R 20%

(Patented mines assessed as such for 1st time in 1897.)
For Col. Herring's speech see records page 115 Records of Jan. 1898.

Raised—R. Decreased—D.

August, 1898.

Geo. W. Vickers, Chairman. Wm. F. Cooper, Secretary.

County.	Cattle.	Sheep.	Horses.	Goats.	Swine.
Apache	....	R. 33⅓%	....	R. 112%	
Cochise	R. 2%	R. 33⅓%	....	R. 33⅓%	
Coconino	R. .06%	R. 41.8%	....	R. 44.9%	
Graham	R. 14.4%	R. 35.1%	D. 17.1%	R. 41.8%	
Gila	....	R. 100%	....	R. 72.4%	
Maricopa	R. 4.1%	....	....	R. 36%	R. 32.2%
Mohave	R. 10.7%				
Navajo	D. 3.3%	R. 35%	....	R. 34.2%	
Pima	....	R. 31.6%	....	R. 51.5%	
Pinal	D. 1%	R. 33⅓%	D. 11.2%	....	R. 77.5%
Yavapai	R. 11 1/10%	R. 31⅓%	....	R. 61.2%	R. 8.7%
Yuma	R. 2.7%	....	....	....	R. 77.5%

Raised—R. Decreased—D.

87 August, 1899.

Geo. W. Vickers, Chairman. Harvey J. Lee, Secretary.

NOTE.—Page 204, Records of 1899.

It was moved to accept as returned the valuations placed on mining properties from all the counties returning same.

County.	Cattle.	Sheep.	Mules.	Swine.	Goats.	Lands.	Horses.
Apache	R. 22.5%	R. 33%	.....	.....	R. 7%	R. 11%	R. 6% Saddle
Cochise	.....	.....	R. 2%	.....	.....	.....	R. 2% Work R. 10% Saddle
Coconino	.....	.....	.....	.....	R. 33⅓		
Graham	.....	.....	.....	R. 3%			
Gila	.....	R. 3⅓%	R. 10%	.....			
Maricopa	.....	.....	.....	R. 4%			
Pima	.....	.....	.....	R. 7%	.....	.....	R. 5% Range
Pinal	.....	R. 33%	R. 15%	R. 60%			
Yavapai	.....	.....	.....	R. 7%	R. 10%	R. R. Land	D. 21%
Yuma	R. 10%	.....	R. 10%	R. 47%	.....	.....	R. 10% Work R. 10% Saddle

Raised—R Decreased—D.

August, 1900.

Geo. W. Vickers, Chairman. Harvey J. Lee, Secretary.

Page 258, Records of 1900.

It was moved and carried to accept as returned the valuations placed on Mining Properties by all counties returning same.

County.		Cattle.	Sheep.	Mules.	Swine.	Goats.	Horses.
Apache	Raised..	....	17%				
Cochise	" ..	....	3.1 %	11.5 %	12%	...	20% Range 13.5% Work 3.4% Saddle
Gila	" ..	....	....	4.2%	....	....	.2 % Saddle
Graham	" ..	....	....	....	77.5 %		
Coconino	" ..	....	....	....	50 %		
Maricopa	" ..	(Beef)18.3%	....	....	20.8%	37%	
Mohave	" ..	....	....	....	15.4%		
Pima	" ..	....	....		....	....	75% Saddle
Pinal	" ..	....	....	19.5 %	27.1 %		
Santa Cruz	" ..	....	100 %	3.6%	....	100%	33 9% Work
Yuma	" ..	80.5 %	....	57.5 %	....	....	66⅔ % Range 39.3 % Work 33⅓ % Saddle

88 August, 1901.

Geo. W. Vickers, Chairman. Harvey J. Lee, Secretary.

Page 307, Records of 1901.

County.		Range Cattle.	Milch Cows.	Land Grants.	Goats.	Mules.	Swine.	Horses.
Apache	Raised..	....	7.85 %	....	....	80%	4.5%	
Cochise	" ..	....	....	....	....	....	....	1.37 % S.
Maricopa	" ..	....	....	....	33⅓%	1.25 %	40.1%	39.1% W.
Gila	" ..		33.09%	....	....	25%	....	25% W.
Mohave	" ..	1.52%						
Navajo	" ..	....	....	Lands	35.35%			
Pinal	" ..	....	....	....	....	5.2%	5.2%	
Pima	" ..	....	....	100%	....	1%	....	2.1% S.
Santa Cruz	" ..	....	5.7%	....	....	13%	....	67.78% R. 43.9% W. 9.5% S.
Yavapai	" ..	....	7.18%	....	4.7%	....	....	
Yuma	" ..	....	14.8	....	....	....	....	27% W. 36.9% S.

August, 1902.

W. F. Nichols, Chairman. Frank D. Lane, Secretary.

County.		Cattle.	Sheep.	Milch Cows.	Land Grants.	Goats.	Swine.	Mules.	Horses.
Apache	Raised	....	....	....	....	....	3.4%		
Cochise	"	Range 2%	10%	....	....	4.7%	9%		
Gila	"	....	....	6.8%	....	....	....	10.6%	
Graham	"	....	....	....	....	2%	30.4%		
Maricopa	"	....	....	....	....	37%			
Pima	"	....	....	14%	50%				
Pinal	"	....	....	....	....	....	5.6%	6.5%	
Santa Cruz	"	4%	....	1.1%	....	....	9%	6%	36.4% R. 6.4% W. 8.1% S.
Yuma	"	....	....	....	....	....	....	8%	

89 August, 1903.

W. F. Nichols, Chairman. Frank D. Lane, Secretary.

County.		Mules.	Asses.	Goats.	Milch Cows.
Apache	Raised	....	....	9.8%	24.19%
Cochise	"	....	....	....	15.9%
Gila	"	1.01%	1.60%	....	26.9%
Graham	"	....	....	....	25%
Maricopa	"	3.26%	....	36.05%	
Mohave	"	....	....	....	25%
Navajo	"	....	....	....	25%
Pinal	"	13.3%	....	....	
Santa Cruz	"	....	44.5%	39.86%	15.85%
Yavapai	"	21.4%	....	....	19.4%

August, 1904.

I. M. Christy, Chairman. Wesley A. Hill, Secretary.

See Page 334, Pat. Mines.

County.		Range Cattle.	Milk Cows.	Mules.	Horses.
Cochise	Raised	....	97%	....	
Gila	"	....	24.7%	....	16% S.
Maricopa	"	....	....	3.21%	
Mohave	"	....	25%	....	
Navajo	"	.04%	25%	....	
Pima	"	83.15%	44.5%	....	25% W. 47.4% S.
Pinal	"	....	....	....	62.6% S.
Santa Cruz	"	....	....	76%	1% S.
Yavapai	"	....	....	....	13.37%
Yuma	"	....	25%	.088%	

90 TERRITORY OF ARIZONA, *County of Maricopa*, ss:

I, Wesley A. Hill, Territorial Auditor of the Territory of Arizona, hereby certify that the foregoing is a full, true and correct copy of the raises and decreases made by the several Territorial Boards of Equalization at its sessions during the years 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, & 1904, as appears of record in a book kept for that purpose at my office.

Given under my hand & seal of office at Phœnix, the Capitol this 17th day of November, 1905.

WESLEY A. HILL,
Territorial Auditor.

[SEAL.]

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Co., a corporation for a Writ of Certiorari against The Territorial Board of Equalization of the Ter. of Ariz. composed of Wesley A. Hill, Chairman, *et al.* Return to writ. Filed Nov. 20, 1905. S. M. Cullom, Clerk.

91 In the Supreme Court of the Territory of Arizona.

COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, Petitioner,

vs.

THE TERRITORIAL BOARD OF EQUALIZATION, Respondent.

An Original Proceeding for a Writ of Certiorari.

Demurrer to the Amended Application for the Writ Sustained.

Messrs. Herring and Sorin, for Petitioner.
Mr. E. S. Clark, Attorney-General, for respondent.

NAVE, *A. J.:*

The Copper Queen Consolidated Mining Company made application that a writ of certiorari should be issued out of this court by an Associate Justice thereof, directed to the Territorial Board of Equalization, requiring that Board to certify certain records to this court, and to show cause why certain acts and proceedings complained of in said application should not be declared void and vacated. Upon the application, on September 22, 1905, a writ was issued by one of the Associate Justices, returnable before the full bench of this court on the 17th day of November, 1905. On November 16, 1905, petitioner filed in this court its amended application for a writ of certiorari.

92 The Board of Equalization made return in compliance with the writ, but interposed a demurrer to the amended application. By consent of the parties, expressed in open court, the right of the petitioner to the writ was argued before the full bench upon this demurrer. Therefore, we may with propriety consider the questions raised by demurrer, as if no writ had been issued, and determined whether upon the facts set forth in the amended application, thus conceded to be true, the petitioner is entitled to relief.

The salient facts alleged in the application are, that the petitioner is the owner of real and personal property situated in Cochise county; that at a session of the Territorial Board of Equalization on the 17th day of August, 1905, that board, while having under examination the various assessments and abstracts of assessment rolls returned to it from the various counties of the territory, and under consideration the question whether the valuation of property in each county bears a fair relation or proportion to the valuation in all other counties of the territory, did, for the alleged purpose of equalizing the rate of assessment in the various counties, add to the assessed valuation of

patented mines in said county of Cochise for the year 1905 fifteen hundred per cent. thereof, which was an increase of $3,345,277.05; similarly, did add to the valuation of work horses in said county nineteen per cent. thereof, to the valuation of saddle horses thirty-one per cent. thereof, to the valuation of improvements on unpatented mines one thousand per cent.; that the said Board
93 similarly increased the assessed valuation of some special class or classes of property in each and every county of the territory; that thereby the aggregate valuation of property in each and every county of the territory was increased over and above the aggregate valuations of property therein, as fixed by the respective assessors and Boards of Equalization of the said counties for the year 1905. These increases in aggregate valuations are set forth in the petition in a table showing increases ranging from $81.87 in Coconino county, to $3,370,216.60 in Cochise county, and showing that the aggregate increased valuation of property in the territory for purposes of taxation of the same, was $9,554,060.29 over and above the sums of the aggregate valuations of the several counties therein, as fixed for the year 1905 by the assessors and Boards of Equalization of the respective counties and returned to the Territorial Auditor in the abstracts of assessment rolls of said counties.

Petitioner further shows, that the increased valuation of petitioner's property resulting from the act of the Territorial Board of Equalization, is $847,951.

It is contended by the petitioner that the Territorial Board of Equalization, in performing the acts alleged, exceeded its jurisdiction for two reasons:

First. The Board of Equalization has no power to increase the sum of all the valuations of the several counties of the Territory, as fixed and determined by the assessors and Boards of the several counties; and,
94 Second. The board has no authority to raise or diminish the valuations placed upon different classes of property in any county.

At the threshold of the consideration of this case, we meet the contention on the part of the petitioner that the statutes conferring the authority upon the Territorial Board of Equalization, under which it assumed to act, were adopted from the statutes of Colorado; that, in the case of Bell *v.* Lothrop, 3 Colo., 428, these statutes had received an interpretation from the court of last resort of that state prior to their adoption by the legislature of the territory of Arizona, and that this interpretation was to the effect that under these statutes the State Board of Equalization of Colorado had no power to increase the sum of all the valuations of the several counties, as fixed by the assessors and Boards of Equalization of the several counties, but that this sum must be taken as the aggregate valuation of all the property in the state, and is conclusive and final as against the said Board of Equalization. If this contention is well founded, this demurrer must be overruled; for under such circumstances it will be presumed that the legislature of Arizona adopted the statute of Colorado with the interpretation given to it in that state.

Henrietta Mining Company *v.* Gardner, 173 U. S., 123;
Goldman *v.* Sotelo, 68 Pac., 558.

It appears that paragraphs 3877 and 3879 of the Revised Statutes of 1901 (which are a re-enactment of paragraphs 2655 and
95 2656 of the Revised Statutes of 1887) are in large portion, if not in all material points, identical, respectively, with paragraphs 2279 and 2281 of the General Laws of Colorado of 1877. Paragraph 3880 of the Revised Statutes of 1901 (a re-enactment of paragraph 2658 of the Revised Statutes of 1887) is the particular paragraph which we must interpret, and is as follows:

"3880. (SEC. 50.) The said board shall ascertain whether the valuation of *property* in each county bears a fair relation or proportion to the valuation in all other counties in the territory, and on such examination they may increase or diminish the *valuation* of *property* in any county, as much as in their judgment may be necessary to produce a just relation between all the valuations of *property* in the territory; but in no instance shall they reduce the aggregate valuation as returned by the boards of supervisors of the several counties. And said board shall at the same time fix the rate of taxes for territorial purposes which is to be levied and collected in each county."

Paragraph 2282 of the General Laws of Colorado of 1877, from which it is contended that we adopted the paragraph just set out, is as follows:

"2282. SEC. 43. Said Board shall ascertain whether the valuation of *real estate* in each county bears a fair relation or proportion to the valuation in all other counties of the state, and on such examination they may increase or diminish the *aggregate* valuation of *real estate* in any county, as much as in their judgment may be
96 necessary to produce a just relation between all the valuations of *real estate* in the state; but in no instance shall they reduce the aggregate valuation of all the counties below the aggregate valuation as returned by the clerks of the several counties."

The material differences in phraseology of the two paragraphs we have indicated by italics.

While the rule as to the adoption with an adopted statute of a prior interpretation is as set forth above, "of course a change of phraseology which necessitates a change of construction will be deemed as intended to make a change in the law." McDonald *v.* Hovey, 110 U. S., 619. This latter doctrine is pertinently applied in the cases of Stutsman County *v.* Wallace, 142 U. S., 293; Swofford etc. Co. *v.* Mills, 86 Fed., 556; Kirman *v.* Powing, 61 Pac., 1090.

It is to be noted that the Colorado statute provides: "Said Board shall ascertain whether the valuation of *real estate* in each county bears a fair relation," etc., and that "they may increase or diminish the *aggregate* valuation of *real estate* in any county;" while the Arizona statute provides: "Said Board shall ascertain whether the valuation of *property* in each county bears a fair relation," etc., and that "they may increase or diminish the valuation of *property* in any county." In the Arizona statute the word "property" appears where the words "real estate" appear in the Colorado statute;
97 and the word "aggregate," which appears in the Colorado statute, does not appear in the Arizona statute. While, by reason of this difference, the meaning of the Arizona statute does not necessarily differ from that of the Colorado statute with reference to

the power of the Territorial Board of Equalization to increase the sum of the valuations of the several counties as fixed by the county officers, there is, nevertheless, a very material difference in the meaning of these statutes in other respects. In view of this difference, we do not feel constrained to follow the interpretation given to the Colorado statute, even conceding, by force of the identity of large portions of the other Arizona and Colorado statutes to which reference is made, and by reason of the general similarity of phraseology of the two paragraphs set forth above, that the laws of Colorado were before the legislature of Arizona when the Arizona statutes in question were enacted, and supplied a considerable portion thereof. Furthermore, a careful examination of the case of Bell *v.* Lothrop, *supra*, discloses that the language of the statute in question was not construed. The controlling factor in the conclusion reached in that case was a provision of the constitution of Colorado. While a Board of Equalization is limited to the exercise of those powers only which are clearly conferred upon it by law, and while it would make no difference in the determination of the extent of such powers whether they are conferred by statute or by constitution, yet, on the other hand, statutes can not confer power upon public officers if that power is restricted by constitutional provision. Therefore,
98 the statutes of Colorado could not confer powers upon the State Board of Equalization which by a reasonable construction and application of the constitution of Colorado that board could not exercise. The Supreme Court of Colorado could not construe the constitution and statutes together so as to arrive at a reasonable construction of the law, but were under necessity first to interpret the constitution, and then to hold the statutes to be limited by the constitution, no matter how much broader in their scope the statutes would be if not so limited. In the interpretation of the Arizona statutes, there are no constitutional limitations to be taken into consideration. We are not only at liberty to, but must, interpret all of the Arizona statutes bearing upon the power of the Board of Equalization in such wise as to give effect to the evident intention of the legislative power. The Supreme Court of Colorado could not give effect to the evident meaning of the legislature, if the legislature meant to confer more power upon the State Board of Equalization than was authorized by the state constitution.

The Colorado constitution provided: "The duty of the State Board of Equalization shall be to adjust and equalize the valuation of real and personal property among the several counties of the state. The duty of the County Board of Equalization shall be to adjust and equalize the valuation of real and personal property within the respective counties." These provisions of the Colorado constitution have not been adopted into the statutes of Ari-
99 zona, and, moreover, if so adopted, would not control or limit the interpretation of other statutes of Arizona, but all the statutes would be interpreted in such wise as to give effect to the intention of the legislature, if that could be determined. That the Supreme Court of Colorado interpreted constitutional provisions, and that the statutes were limited by this interpretation, is manifest from the opinion of that court. The Court say: "Section 38 (General Laws, page 754) provides that the county commissioners of

each county shall constitute a Board of Equalization for the correction and completion of the assessment rolls, with power * * * for the purpose of equalizing the same, to increase, diminish, or otherwise to alter and correct any assessment or valuation. * * * It constitutes them a *quasi* court to hear any * * * complaints of the taxpayer * * * with full power to adjust and correct the assessment roll * * * ; *thus adding statutory duties to their constitutional duties to adjust and equalize.* * * * The assessor is * * * made an integral part of the revenue system which not only * * * specifies and defines his duties, but assigns to other officers a number of equally well defined and separate duties. The assessor shall list and value; the Board of Commissioners shall equalize, adjust, * * * and hear complaints; * * * the State Board of Equalization shall adjust and equalize valuations * * * Looking, then to the provisions of the constitution and the statute, we are clearly of the opinion that
100 the power to fix and determine the valuation of taxable property is lodged by them in the assessor and Boards of the County Commissioners of the several counties in the state; and when they have performed this duty, the sum of the valuations of the several counties so by them found, must be taken as the aggregate valuation of all the property in the state, and is conclusive and final as against the State Board of Equalization. The State Board may for the purpose of equalizing, or adjusting, increase the aggregate valuation of one county and decrease the aggregate valuation of another, but they have no power to increase the sum of all the valuations of the several counties of the state."

People *v.* Lothrop, 3 Colorado, 428.

These provisions of the constitution of Colorado were adopted into the constitution of Montana. In interpreting them, the Supreme Court of Montana, in State *ex rel.* Wallace *v.* State Board, 46 Pac., 266, after quoting from the decision of the Supreme Court of Colorado above cited, say: "These comments by the Colorado court upon the *constitutional restrictions* placed upon the powers of the State Board of Equalization of that state, apply to the enactments today in force, of our constitution." The same court, State *v.* Fortune, 60 Pac., 1087, say:

"The learned Attorney-General cites sections 3690, 3800-3802, of the Political Code, as conferring upon the State Board of Equalization authority to do that which it attempted to accomplish; *but statutes can not clothe the State Board with power denied to it*
101 *by the fundamental law.*" Brantly, Chief Justice, concur-ing specially, said: "I concur solely on the ground of *stare decisis.* If the question involved were a new one in this state, I should be in favor of disregarding the construction given to the *section of the constitution* by the Supreme Court of Colorado in People *vs.* Lothrop, 3 Colorado, 428, and followed by this court in State *ex rel.* Wallace *vs.* State Board, as demonstrably wrong."

Our legislature is not limited by constitutional restrictions upon the power which it may give to the Territorial Board of Equalization. Furthermore, we have not adopted as a statute the provision of the

constitution of Colorado making it the duty of the County Board of Equalization "to adjust and equalize the valuation of real and personal property within the respective counties." The Supreme Court of Colorado seem to have interpreted that language as limiting the power which may be conferred upon the State Board. Whether the interpretation is correct, or incorrect, it is an interpretation of language not in our statutes. Therefore, in no aspect of that case, are we concluded by the decision there reached.

With respect to the particular point now under consideration, our statutes do not seem difficult of interpretation. The various county assessors must, in the first instance, assess the property in the various counties to its individual owners, at its cash value, and place these assessments upon the assessment roll. (R.S. 3836,3847,3861)

102 The duties of the Boards of Supervisors (as County Boards of Equalization) are described as follows: "To equalize assessments." (R. S. 973, subd. 14) "Said board shall have power to determine whether the assessed value of any property is too small or too large, and it may change and correct any valuation, either by adding thereto or by deducting therefrom if, in its judgment from the information then possessed by it, the value fixed in the assessment roll is too small or too large, whether such value was fixed by the owner or by the assessor; and if the Board shall believe it to be right to add to the assessed value of any property, it shall cause this fact to be inserted in the advertised notice herein after provided to be given; but no assessment can be raised by the Board unless it is included in such advertised notice." (R. S. 3868)

Thus it is perceived that the county assessors and the Boards of Supervisors concern themselves with the assessments to individual taxpayers. When the assessors and supervisors have performed their duties, the clerks of the Boards of Supervisors must make abstracts of the assessment rolls, showing the quantity of the various kinds of property by classes, and the total assessed valuation of each class, in their respective counties, and transmit the same to the Territorial Board of Equalization. (R. S. 3877)

103 By this paragraph, the Territorial Board of Equalization is authorized to diminish or add to the list of classes of property therein provided, and to require such different or further matters to be returned as it may deem advisable. By paragraph 3879 this Board is required to "examine the various assessments, so far as regards the territorial tax, and equalize the rate of assessment in the various counties whenever they are satisfied that the scale of valuation has not been adjusted with reasonable uniformity by the different assessors and (County) Boards of Equalization."

Paragraph 3880 provides: "The said Boards shall ascertain whether the valuation of property in each county bears a fair relation or proportion to the valuation in all the counties of the territory, and on such examination, they may *increase* or *diminish* the valuation of property in any of the counties, as much as in their judgment may be necessary to produce a just relation between all the valuations of property in the territory." The extent of this power seems to us so clear and unequivocal as to require but little interpre-

tation. Arizona has thirteen counties. If, in the judgment of the Board of Equalization, the assessed valuation of property in one of these thirteen counties does not bear a fair relation or proportion to the valuation in the other twelve counties, if the valuation in the twelve counties is a correct one, and if the valuation in the one county is in unfair relation or proportion, by reason of its being too low, is it inferable, or even reasonably arguable, from the provisions of these statutes, that the Board can not raise the valuation of property in the one county to such rate as to produce a just relation between all the valuations of property in the territory, because thereby the aggregate valuation of all property in the territory is increased? It seems to us clear from the language of the statute, in the portion quoted, that the Board of Equalization has the power, and it is its duty, to increase or diminish valuations of property in any county without reference to the question whether thereby the total valuation of all property in the territory is increased or diminished. To limit this construction, however, the legislature added to this paragraph the provision: "But in no instance shall they reduce the aggregate valuation of all the counties below the aggregate valuation as determined by the Boards of Supervisors of the several counties." This limitation certainly does not imply that the Board may not raise such aggregate valuation, but, rather, strongly implies the contrary.

104

In opposition to this view, we are cited to a number of decisions, distinguishable, in the main, in the terms of the statutes interpreted. A case not thus to be distinguished is that of Poe *vs.* Howell, 67 Pac., 62. This is not a decision of an appellate, but of a *nisi prius* court, and has, therefore, less weight as authority. An examination of the case discloses that the Territorial Board of Equalization of New Mexico had "increased the value of improved real estate and all stocks of merchandise in incorporated villages, town-, and cities, ten per cent., and all stocks of merchandise outside of incorporated villages, towns, and cities, fifteen per cent. of the said valuation thereof, as fixed and returned by the several county assessors," in every county in the territory. The New Mexico statute gave this Board power "to adjust and equalize the assessment roll by raising or lowering the values thereof so that the same shall be of uniform value throughout the territory." A horizontal raise in the same per centage of all property in the same class, in all counties, left the property, as regards uniformity of assessment, precisely as it was before the raise. Therefore, the facts before the district court in that case were in nowise similar to the facts before us. In many expressions in the opinion of the district judge, not necessary to his conclusion in the case, we do not concur. The opinions of the Supreme Court of Montana, in the two cases of State *vs.* State Board, 46 Pac., 266, and State *vs.* Fortune, 60 Pac., 1086, from which we have already quoted, are cited by petitioner, but are inapplicable for the same reason that People *vs.* Lothrop, hereinbefore considered at much length, is not applicable. The Montana cases rest upon the Colorado case.

105

The Territorial Board of Equalization of Arizona did not exceed its jurisdiction by reason of the fact that the effect of its action is to increase the aggregate valuation of all the property in the territory.

The second contention is that the Board of Equalization exceeded its jurisdiction by increasing the assessments upon certain classes of property within the various counties. It is insisted that the Board must act upon the aggregate valuation of all property in each
106 county as a whole; that it must be assumed that the taxes have been equitably and uniformly levied among the various taxpayers within the county and among the various classes of property in the county. This is a very plausible theory, but overlooks that very weakness of human nature which our tax system, with its various devices looking toward the procuring of uniformity, expressly recognizes. The functions of the County Boards of Supervisors, as County Boards of Equalization, are based upon the recognized fact that county assessors can not be relied upon invariably to assess individual tax payers with uniformity. The appeal provided for from the County Boards of Equalization to the District Court discloses the knowledge of the legislative mind that the County Boards of Equalization may do injustice in their assessments upon individual taxpayers. The direction to the Territorial Board of Equalization to ascertain whether the valuation of property in the county bears a fair relation to the valuation in all other counties in the territory, discloses a like knowledge that there may be an unfair relation which some functionary should attempt to rectify. Finally, when all the machinery of the law has been called into operation, the result is far from uniformity of taxation, either as among the counties, among the classes of property, or among the individual taxpayers. The legislature seem to us to have recognized that, due to local conditions, cattle might be assessed in one county at three dollars per head, and might be assessed in
107 another county ten dollars per head, and yet be of the same actual value in each county. If in Cochise county all property except cattle should be assessed at the same relative valuation as in other counties, and cattle should be assessed at but one-half of their true relative valuation, Cochise county would, unless some remedy were applied, bear a less share of the territorial taxes than it ought. Under the contention of petitioners, a raise in the assessed valuation of all the property in Cochise county must be made, which would thus result in imposing upon all property owners of that county except cattle owners the payment of taxes above their fair proportion, and the payment of taxes on an assessed valuation higher than the valuation on the same property in all other counties of the territory.

The Supreme Court of New Mexico had recently before it this question in the case of the Territory *vs.* Bank, 65 Pac., 173. In an opinion which we think well reasoned and well expressed, the evil of such a construction as contended for by petitioners, and the soundness of a contrary construction are pointed out by the Court in that case. We do not overlook the decisions in numerous cases cited to us holding that similar boards may not lawfully raise or diminish valuations by classes of property. We have examined those cases, but find that they construe statutes differing so widely from ours that they afford us but little aid in the interpretation of our statutes.

We think a fair and reasonable interpretation of our
108 statutes discloses the intention of the legislature to confer upon the Territorial Board of Equalization, for the purpose

of producing a just relation among all the valuations of property in the territory, so far as regards the territorial tax, the power to increase or diminish the valuation of property in any county by classes. At most, it can be urged only that, from the language used, a doubt exists as to such intention. Were such doubt well founded, we should feel constrained to follow the long continued interpretation given by the Territorial Board of Equalization to the statutes in harmony with this view. For eighteen years, ever since its creation, that Board, without question from any source, and upon the advice of numerous attorneys-general, has raised and lowered valuations of property within the several counties of this territory, by classes. This court will take judicial notice of this practical construction.

Bloxham *v.* Consumers Electric R. R. Co., 36 Florida, 519.

We are not bound to be ignorant of that which every intelligent taxpayer in Arizona knows.

State *v.* Kelly, 81 Pac., 450.

This construction of these statutes by the Board on whom was imposed the duty of executing them, would resolve such a doubt in favor of that construction.

U. S. *v.* Finnell, 185 U. S., 236;
Schell *v.* Fausch, 138 U. S., 562;
U. S. *v.* Alabama, 142 U. S., 615;
U. S. *v.* Philbrick, 120 U. S., 52.

In construing the intent of the legislature, it is a significant
109 fact that with such long-continued construction by such officials before it, the legislature, in its revision of the law in 1901, re-enacted the provisions without substantial change

In argument, it was contended that, assuming that the Territorial Board of Equalization, in equalizing the rate of assessment in the various counties, is not restricted to an increase or decrease of the sum of the valuations of property in each county, but may equalize valuations by classes of property, nevertheless, the Board is confined to the classifications made by paragraph 3877; that the provision in said paragraph that the Territorial Board of Equalization may diminish or add to the list given, and may, in its discretion, require different or further matters to be returned, must be construed as applying to property which does not fall within any class specifically mentioned. This contention is especially urged with respect to any sub-classification of lands, for the reason that by paragraph 3849 the owner of land, except town or city lots, is required, in returning his list of property, to describe the same by section or part of section, township, and range, and where such part of section is not a legal subdivision, or is unsurveyed, by some other description sufficient to identify it; and that it is further provided by paragraph 3861 that the assessor, in preparing the tax list or assessment roll, shall put down therein all real estate taxable to each inhabitant, firm, incorporated company, or association, described by metes and
110 bounds, or by common designation or name; if situated within the limits of any city or incorporated town, describing

by lots or fractions of lots, if situated without such limits, giving the number of acres as nearly as can conveniently be ascertained, and the location and township where situate. It was contended that no authority is found in these provisions of the revenue act for the listing of land in such a way that its character may be determined, either by the assessing officers of the county, or by the Territorial Board of Equalization, so as to permit of any sub-classification for the purpose of equalization. Conceding, for the argument, that the requiring in certain instances of a listing of real estate by "some description sufficient to identify it," and its description "by common designation or name," does not go so far as to require a description from which a sub-classification of lands as mineral or non-mineral may be made, certainly we see nothing to prohibit extending upon the assessment roll the description of land beyond that required in the statute, so as to designate its particular character, nor reason why, if such designation appears to have been made uniformly throughout the territory, a classification based thereon may not be made for the purpose of equalization. Furthermore, we find in the provisions of paragraph 973, conferring upon the Board of Supervisors supervisory control over assessing officers, and general legislative authority as to matters within their jurisdiction, sufficient power for them to require the assessor to note upon the as-
111 sessment roll in which of various ascertainable classes each piece of land falls. Patented mines are readily ascertainable as such. Such classification, in fact, depends merely upon the description of the land as mineral, for by paragraph 3835 land is defined as expressly excluding unpatented mines.

Therefore, we construe the provision in paragraph 3877, authorizing the Territorial Board of Equalization to diminish or add to the classifications specifically mentioned, as conferring upon said Board authority to require the County Boards of Equalization to make return, as a distinct class, of patented mines, or of any other sub-classification of real estate appearing upon the assessment rolls. The petition discloses that the Territorial Board of Equalization treated patented mines as a distinct class of lands. Therefore, we must assume, in the absence of a contrary averment, that the assessment rolls of the various counties furnished the necessary information, in the first instance, and that the Boards of Supervisors, from the information thus afforded, returned to the Territorial Board patented mines as a distinct class of real estate.

There was further suggested, as an objection to the action of the Board, a matter which seems to us not to be within the record as made by the application and demurrer. This is, that the Board seeks to require the county officers to adopt for the purposes of county taxes the changes in valuations made by it. It may be said
112 to appear inferentially in the application that the county of Cochise is proposing to collect county taxes upon the valuations as raised by the Territorial Board of Equalization. Be this as it may, the sole question before us is whether the Territorial Board exceeded its jurisdiction, and not whether some other board or officer is unlawfully extending the lawful order of that Board.

It does not appear, even inferentially, that the Territorial Board has undertaken to make a change in valuations for any other purpose than, in the language of the statute, "as regards the territorial tax," nor does it appear that this Board has sought to direct the carrying into effect of the changes made by it for any other purpose.

By reason of the scope covered in argument, and the close relation existing between this case and the *mandamus* suit of The Territory of Arizona *vs.* The Board of Supervisors of Yavapai County, presented in oral argument with this case, it is appropriate to point out that we are limited to determining the legal effect of the facts as presented in the amended application. We have to determine only the question whether the Territorial Board of Equalization has jurisdiction, in the lawful exercise of its powers for the purpose of equalizing valuations in the several counties, to raise or diminish valuations of property by classes, and whether as an incident to such equalization it may increase the aggregate of the valuations of property in the territory. The record does not present the question raised in the mandamus suit, whether the method employed by the Board
113 in the exercise of such power was legal.

The question as to the jurisdiction of the Board we answer in the affirmative. The demurrer to the amended application for writ of certiorari is sustained, and the writ heretofore issued is quashed.

FREDERICK S. NAVE, *A. J.*

We concur:
EDWARD KENT, *C. J.*
RICHARD E. SLOAN, *A. J.*

CAMPBELL, *A. J.* (dissenting):

I am unable to concur in that portion of the opinion of the majority of the court which holds that the Territorial Board of Equalization has power to increase or decrease valuations of classes of real estate, other than by those classes expressly recognized by the statutes.

The application for the writ discloses that the Board added to the assessed valuation of patented mines as a distinct class of property. Looking to the statutes to ascertain the classifications of property recognized therein for purposes of taxation, we find, first, the general classification into real and personal. (Paragraph 3831) By paragraph 3835, each of these two general classes is defined; the term "real estate" being declared "to mean and include the ownership of, or claim to, or possession of, or right of possession to, any land within the territory;" the term "personal property" to mean
114 and include all property not included in the term real estate.

Paragraph 3836 provides: "Land, and the improvements thereon, shall be separately assessed." By paragraph 3848 it is made the duty of every person owning or having the control of taxable property, to make a list of the same, and deliver it to the assessor. Paragraph 3849 provides: "The said list shall contain, first, his lands by section, or part of section, township, and range, and where such part of section is not a legal subdivision, or is unsurveyed, some other description sufficient to identify it, and his town lots, naming the

town in which they are situated, and their proper description by number of lot or block, or otherwise, according to the system of numbering in the town; second, the improvements on all such land and town lots; third, his personal property of every description, or property held by him or under his control as an agent, or in any fiduciary capacity." Paragraph 3861 makes it the duty of the assessor to prepare an assessment roll, and prescribes what it shall contain: He must set down in a separate column "all real estate taxable to each inhabitant, firm, incorporated company, or association, described by metes and bounds, or by common designation or name, if situate within the limits of any city or any incorporated town, describing by lots or fractions of lots; if without said limits, giving the number of acres as nearly as can conveniently be ascertained, and the location and township where situate; all improvements
115 upon public lands, describing as nearly as possible the location of such improvements."

Thus, we find that the legislature has classified real estate for the purposes of taxation, as follows: Town or city lots, improvements thereon, land outside of towns and cities, improvements thereon, improvements on public lands, and nowhere in the statutes are taxpayers, assessors, or boards of supervisors required, either in express terms, or, as I can perceive, by reasonable inference, to make or to enter upon the assessment rolls further or different classifications. Their full statutory duty is performed when they have placed upon the roll real estate and valuations, classified as the statute directs. For the use of the Territorial Board of Equalization, the clerks of the County Boards of Equalization are required by paragraph 3877, each to "make an abstract containing the whole number of acres of land, other than town or city lots, listed in the county, and the valuation thereof, and the value of the improvements thereon; the total valuation of town or city lots, and the value of the improvements thereon; the whole number of miles of railroad within the county, and the value thereof;" the whole number of horses, asses, cattle, sheep, swine, and goats, with their respective total values; "the gross amount of all other property." And by the same paragraph it is provided: "but the Territorial Board of Equalization is authorized to diminish or add to the above list, and to require such different or further matters to be returned as it may deem advisable."
116 It will be observed that paragraph 3877 preserves the classification of real estate heretofore indicated.

The majority of the court seem to rest the power of the Territorial Board to increase or decrease valuations by sub-classes of real estate, upon two propositions:

First, that there is no *prohibition* upon the assessors extending upon the rolls the description of land beyond that required in the statute, so as to designate its particular character; and therefore, having done so, the Board may act upon such sub-classifications; second, they find authority in paragraph 973 for the Boards of Supervisors to require assessors to sub-classify real estate upon the rolls, and in paragraph 3877, power in the Territorial Board to require the County Boards to make return as a distinct class, of any sub-classification appearing upon the assessment rolls.

I can see no force in the first contention. It is leaving to the various assessors to say upon what sub-classifications the Territorial Board shall act. Next year they may choose to do only what the law requires of them: place upon the assessment rolls lands outside of cities and towns by acres, without reference to whether they are cultivated or grazing, mineral or non-mineral. The clerks of County Boards of Equalization can only abstract what the rolls contain.

Therefore, the Territorial Board can not, under such condi-
117 tions, know from the abstracts that there are any mineral lands in the territory. I think I may without impropriety use for purposes of illustration an allegation appearing in the petitions for writs of mandamus now pending in this court, involving the proceedings of the Territorial Board. It appears that for the year 1905 but two of the assessors of the various counties placed upon the assessment rolls, as a separate class, improvements upon patented mines. It is a notorious fact that such improvements exist in nearly, if not all of the counties of the territory—a fact that is probably within the personal knowledge of every member of the Board of Equalization—yet the assessors were clearly within the law in returning them simply as improvements upon land, and the Board prevented from equalizing such assessments in the various counties.

Conceding, as found by the majority of the court, that the Supervisors may require the assessors particularly to describe upon the rolls the character of lands, it would seem to be a discretionary power. It is reading too much into the statute, to say that paragraph 3877 gives the Territorial Board supervisory power over the County Board in the exercise of their duties regarding the preparation of tax rolls. I construe the provision, "but the Territorial Board of Equalization is authorized to diminish or add to the above list, and to require such different or further matters to be returned as it may deem advisable," to empower the Board only to require the

clerk of the County Board to abstract by classes the property
118 included within "the gross amount of all other property."

I do not understand the majority opinion to hold that the Territorial Board may require the County Boards to require assessors to so describe lands upon the assessment rolls that they may be sub-classified, but only to hold that the assessors have so described it, the Territorial Board may require the County Boards to abstract the information the rolls contain. This leaves the Territorial Board without power to cause the information to be placed upon the rolls, should the Boards of Supervisors not choose so to direct the assessors. What we are seeking is the true intent and meaning of the legislature, and surely it can not be said that the legislature meant to leave the Territorial Board, in the exercise of such important powers, dependent upon the will of the various Boards of Supervisors.

The power to classify personal property, to some extent, is expressly given. The owner of taxable personalty is required to describe it to the assessor; and, from the provisions of paragraph 3877, the duty of the assessor to describe it on the assessment roll by classes

is clearly inferable. It may be doubted, however, whether he is required to sub-classify, for instance, horses; as work, saddle, and range. Upon this I do not think it necessary to express an opinion.

For the reasons indicated, I am of the opinion that the demurrer to the application should be overruled.

JOHN H. CAMPBELL, *A. J.*

119 I am unable to concur with my associates in the interpretation given the statutes in this case. I think the writ was properly issued, and the demurrer should be overruled.

I agree substantially with the views expressed by Mr. Justice Campbell herein.

FLETCHER M. DOAN, *A. J.*

(Endorsed:) No. 927. In the Supreme Court, Territory of Arizona. Copper Queen Consolidated Mining Company, Petitioner, vs. The Territorial Board of Equalization, Respondent. Opinion. On application for Writ of Certiorari. Filed Jan'y 20, 1906. S. M. Cullom, Clerk. By Angie B. Parker, Deputy.

120 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari, Appellant,

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon, Respondent.

TERRITORY OF ARIZONA, *County of Pima, ss:*

William Herring, being duly sworn, says: That he is one of the attorneys for the appellant, the Copper Queen Consolidated Mining Company, in the above entitled action; that this action was brought by the said appellant, as plaintiff, to review and set aside certain acts and proceedings of the Territorial Board of Equalization, defendant in said action, in increasing the valuations of certain property of plaintiff in Cochise County, Arizona, over and above the valuations of said property as fixed by the assessor and tax authorities of said county, for purposes of taxation for the year 1905; that such increased valuations of the property of plaintiff required the

121 payment by plaintiff of additional taxes upon its property in said county in said year 1905, of the sum of Eight Thousand and Fifty-two and 15/100 Dollars, which was the amount at issue in the determination of the said action, exclusive of the costs of the action.

WILLIAM HERRING.

Subscribed and sworn to before me this 28th day of March, 1906. My commission expires March 16, 1909.

[SEAL.] SELIM M. FRANKLIN,
Notary Public, Pima County, Arizona.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari, Appellant, against The Territorial Board of Equalization of the Territory of Arizona, etc., Respondent. Affidavit of Value. Filed M'ch 30, 1906, S. M. Cullom, Clerk.

122 In the Supreme Court of the United States.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari, Appellant,

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods and Charles F. Solomon, Appellee.

Assignment of Errors.

Before the Justices of the Supreme Court of the United States in the City of Washington comes the said Copper Queen Consolidated Mining Company, appellant, by William Herring, its attorney, and says: That in the record and proceedings aforesaid there is manifest error, in this, to-wit: In the judgment of the Supreme Court of the Territory of Arizona in favor of the appellee and against appellant, sustaining the demurrer of appellee to the application of appellant, and dismissing the application of appellant, and quashing the writ theretofore allowed in favor of appellant;

That there is error in this, to-wit: That by the record aforesaid it appears that the judgment aforesaid given was given for the said Territorial Board of Equalization against the said Copper
123 Queen Consolidated Mining Company whereas, by the law of the land the said judgment ought to have been given for the said Copper Queen Consolidated Mining Company and against the said Territorial Board of Equalization, and the said Copper Queen Consolidated Mining Company prays that the judgment aforesaid may be reversed, annulled, and held for nothing, and that it may be restored to all things which it has lost by occasion of the said judgment.

Dated March 30th, A. D., 1906.

WILLIAM HERRING,
Attorney for Appellant.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari, against The Territorial Board of Equalization of the Territory of Arizona, etc. Assignment of Errors. Filed March 30, 1906. S. M. Cullom, Clerk. By Angie B. Parker, Deputy.

124 In the Supreme Court of the Territory of Arizona.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari
against
THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

Bond on Appeal.

Know all men by these presents, That the Copper Queen Consolidated Mining Company, a corporation, as principal, and S. W. French and G. B. Lee, residing in the County of Cochise, Territory of Arizona, as sureties, are hereby held and firmly bound to the Territory of Arizona, respondent in the above entitled action, in the penal sum of One Thousand Dollars, lawful money of the United States of America, to be paid to said respondent, for the payment of which sum well and truly to be made, we bind ourselves, our successors, executors, administrators and assigns, jointly and severally, firmly by these presents.

Sealed with our seals and dated the 27th day of Jan. A. D. 1906.

Whereas, the above named appellant has appealed to the Supreme Court of the United States from the judgment of the Supreme Court of the Territory of Arizona rendered at the January, A. D.
125 1906 Term thereof, sustaining the demurrer of respondent to the application of appellant, to reverse the judgment in the above action;

Now therefore, the condition of this obligation is such that if the above named appellant shall prosecute its appeal to effect, and answer all costs, if he fails to make his appeal good, then this obligation shall be void, otherwise the same shall be and remain in full force and effect.

COPPER QUEEN CONSOLIDATED
By Its President, MINING COMPANY.
JAMES DOUGLAS.
S. W. FRENCH, [SEAL.]
G. B. LEE, [SEAL.]
Sureties.

TERRITORY OF ARIZONA, *County of Cochise, ss:*

S. W. French and G. B. Lee, sureties upon the within bond, being severally duly sworn, each for himself says: That he is worth double the sum of One Thousand Dollars, the amount specified in the foregoing bond which he has signed, over and above his just debts and liabilities.

S. W. FRENCH.
G. B. LEE.

Subscribed and sworn to before me this 27th day of January A. D., 1906.

J. H. DAVIS,
[SEAL.] *Notary Public, Cochise County, Arizona.*

126 The above bond being submitted to me, is approved both as to form, and sufficiency of sureties, this 30th day of March, A. D. 1906.

EDWARD KENT,
Chief Justice of the Supreme Court of Arizona.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari against The Territorial Board of Equalization of the Territory of Arizona composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods and Charles F. Solomon. Bond on appeal. Filed M'ch 30, 1906. S. M. Cullom, Clerk. By Angie B. Parker, Deputy.

127 In the Supreme Court of the Territory of Arizona.

No. 927.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari, Plaintiff,

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon, Defendant.

The Demurrer in the above entitled cause having been argued, submitted and determined in this Court at the January Term, A. D., 1906, thereof, and a judgment having been, on the 20th day of January, A. D., 1906, by this Court rendered in said cause in favor of the defendant and against the plaintiff, and the plaintiff desiring to prosecute an appeal to the Supreme Court of the United States from the judgment of this Court in this case, and having applied for a statement of facts in this — in the nature of a special verdict, pursuant to the Act of Congress in such case made and provided;

Now therefore, this Court, on this 30th day of March, A. D., 1906, the same being a day of the January A. D. 1906 Term of said Court, makes and files the following statement of facts, to-wit:

128 That on the 21st day of September, 1905, this action was commenced by an application to an Associate Justice of our Supreme Court for a Writ of Certiorari against the defendant to review and set aside its action and proceedings at its meeting on the 17th day of August, A. D. 1905, in changing and increasing the valuations for taxation of certain property of the plaintiff in Cochise

County, Arizona, fixed by the Assessor and Board of Equalization of said County for the year 1905, and returned by said Board to defendant;

That a Writ of Certiorari was thereupon directed by an Associate Justice of this Court to be issued, and was issued to defendant, returnable after due service, to our Supreme Court on the 17th day of November, A. D. 1906;

That to this application defendant demurred;

That on the 17th day of November, A. D. 1906, plaintiff filed an Amended Application alleging substantially the same cause of action;

That on said 17th day of November, defendant demurred to said Amended Application;

That on said 17th day of November, the parties appeared before our Supreme Court, and the hearing upon said demurrer was adjourned to the January Term 1906 of said Court;

That at said January Term of our Supreme Court, to-wit: on the — day of January, A. D. 1906, the said demurrer was finally argued and submitted;

129 That, on the 20th day of January of said Term our Supreme Court rendered its judgment sustaining the demurrer to the amended application for a writ of certiorari, and quashing the writ theretofore issued, and judgment accordingly was duly entered in said cause.

EDWARD KENT,
Chief Justice of the Supreme Court of Arizona.

(Endorsed:) No. 927. In the Supreme Court of the Territory of Arizona. In the Matter of the Application of Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari, Plaintiff, against The Territorial Board of Equalization of the Territory of Arizona, etc., Defendant. Statement of facts. Filed M'ch 30, 1906, S. M. Cullom, Clerk. By Angie B. Parker, Deputy.

130 In the Supreme Court of the Territory of Arizona.

No. 927.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari, Applicant,

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomon, Respondent.

Be it remembered that heretofore and on to-wit the 17th day of November, A. D., 1905, the same being one of the regular juridical days of the January Term, A. D., 1905, of said Court, the following order, *inter alia*, was had and entered of record in said Court in said cause, which said order is in words and figures, as follows, to-wit:

No. 927.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari, Applicant,

against

THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bauman, Frank H. Parker, John X. Woods, and Charles F. Solomon, Respondent.

This cause coming on for hearing was argued by Mr. E. S. Clark, for Respondent.

131 The time for adjournment having arrived, it is ordered that argument in this cause be continued until tomorrow.

And afterwards and upon to-wit the 18th day of November, A. D., 1905, the same being one of the regular juridical days of the January Term, A. D., 1905, of said Court, the following order, *inter alia,* was had and entered of record in said Court in said cause, which said order is in words and figures, as follows, to wit:

No. 927. Title of Cause.

At this day come again the parties hereto by their attorneys respectively, and argument resumed by Attorney General Clark for Respondent and Mrs. Sorin for Applicant, and cause ordered submitted.

And afterwards and upon to-wit the same day the following other order was had and entered of record in said court in said cause, which said order is in words and figures, as follows, to-wit:

No. 927. Title of Cause.

On motion of Mr. E. S. Clark, attorney for Respondent herein, it is ordered that he have until Monday next, in which to file Return to Writ of Certiorari.

On motion of Mr. E. S. Clark, it is further ordered that Respondent have 5 days in which to file reply brief.

132 On motion of Mr. William Herring, attorney for Applicant herein, it is ordered that he have permission to file briefs to-day.

And afterwards and upon to-wit the 9th day of January, A. D. 1906, the same being one of the regular juridical days of the January Term, A. D., 1906, of said Court, the following order, *inter alia,* was had and entered of record in said Court in said cause, which said order is in words and figures, as follows, to-wit:—

No. 927. Title of Cause.

On motion of Attorney General, E. S. Clark, attorney for Respondent herein, it is ordered that he be granted leave to withdraw his typewritten briefs filed herein, and substitute the printed brief now presented.

And afterwards and upon to-wit the 13th day of January, A. D., 1906, the same being one of the regular juridical days of the January Term, A. D., 1906, of said Court, the following order, *inter alia*, was had and entered of record in said Court, in said cause, which said order in in words and figures, as follows, to-wit:—

No. 927.

The Court desiring some additional information in the cases known as the Tax Cases, Nos. 927, 934, 935, 936, 937, 939,
133 940 and 941, respectively, they came on this day for hearing, and were argued by Mr. Wm. Herring, Mr. E. E. Ellinwood and Mr. C. L. Rawlins, and ordered submitted.

It is further ordered that the Clerk of this Court notify the attorneys in above cases when the decision is to be rendered.

And afterwards and upon to-wit the 20th day of January, A. D., 1906, the same being one of the regular juridical days of the January Term, A. D., 1906, of said Court, the following order *inter alia*, was had and entered of record in said Court in said cause, which said order is in words and figures, as follows, to-wit:—

No. 927.

In the Matter of the Application of THE COPPER QUEEN CONSOLIDATED MINING COMPANY, a Corporation, for a Writ of Certiorari
against
THE TERRITORIAL BOARD OF EQUALIZATION OF THE TERRITORY OF ARIZONA, Composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon.

Judgment.

A writ of certiorari in this cause having been allowed by an Associate Justice of this Court, and therafter an amended application for such writ having been filed, and the Territorial Board of Equalization having appeared in said matter by E. S. Clark, Attorney General of the Territory of Arizona, and a demurrer having been filed herein by said Attorney General, to the Amended Appli-
134 cation herein, on the ground that the said application did not state facts sufficient to constitute a cause of action, and said matters coming on to be heard upon said amended application and

the demurrer thereto, and the same having been duly argued and submitted, and by the Court taken under consideration, and the Court having considered the same and being fully advised in the premises:

It is ordered that said demurrer be sustained, and the Writ heretofore issued be, and the same is, hereby quashed.

It is further ordered, adjudged and decreed that the Respondent herein, do have and recover of and from the Copper Queen Consolidated Mining Company, its costs incurred herein, taxed at ——.

And afterwards and upon to-wit the same day the following other order was had and entered of record in said court in said cause, which said order is in words and figures, as follows, to-wit:

No. 927. Title of Cause.

Comes now the Applicant herein by its attorney, William Herring, Esq., and gives notice of appeal from the Judgment of this Court to the Supreme Court of the United States, and moves the Court that the appeal be allowed.

It is ordered by the Court that said motion be granted, and the appeal be and the same is hereby allowed.

It is further ordered that the amount of the Board on
135 Appeal be fixed in the sum of One Thousand ($1,000.) dollars.

And afterwards and upon to-wit the 23rd day of January, A. D., 1906, the same being one of the regular juridical days of the January Term A. D., 1906, of said Court, the following order, *inter alia*, was had and entered of record in said Court in said cause, which said order is in words and figures, as follows, to-wit:

No. 927. Title of Cause.

In this cause, on motion of Wm. Herring, Esq., It is Ordered that he be granted leave to file Affidavit of Value.

136 *Clerk's Certificate.*

UNITED STATES OF AMERICA, *Territory of Arizona, ss:*

I, Shelby M. Cullom, Clerk of the Supreme Court of the Territory of Arizona, do hereby certify that the foregoing pages numbered from 1 to 135, inclusive, contain a true and complete transcript of the record and proceedings had in said Court, in the Matter of the Application of the Copper Queen Consolidated Mining Company, a corporation, for a Writ of Certiorari, against The Territorial Board of Equalization of the Territory of Arizona, composed of Wesley A. Hill, Chairman, and Thomas F. Wilson, Charles Bowman, Frank H. Parker, John X. Woods, and Charles F. Solomon, as the same remain of record and on file in my office.

I further certify that the Citation attached hereunto, is the original Citation issued by said Supreme Court of the Territory of Arizona.

In testimony whereof, I have hereunto subscribed my name and affixed the seal of the said Supreme Court, at Phœnix, Arizona, this 24th day of April, 1906.

[Seal Supreme Court of Arizona.]

SHELBY M. CULLOM,
Clerk Supreme Court of Arizona.

137 UNITED STATES OF AMERICA, *ss:*

The President of the United States to The Territorial Board of Equalization of the Territory of Arizona, Appellee, Greeting:

You are hereby cited and admonished to be and appear at the Supreme Court of the United States, to be holden at Washington, within sixty days from the date hereof, pursuant to an appeal filed in the Clerk's office of the Supreme Court of the Territory of Arizona, wherein the Copper Queen Consolidated Mining Company is appellant and you are the appellee, to show cause, if any there be, why the judgment rendered against the appellant as in said appeal mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness, the Honorable Melville W. Fuller, Chief Justice of the said Supreme Court of the United States, this 30th day of March, in the year of our Lord one thousand nine hundred and six.

EDWARD KENT,
Chief Justice Supreme Court of Arizona.

Service of the within citation and receipt of a copy thereof admitted this 23d day of April, 1906.

E. S. CLARK,
Attorney for Appellee.

138 [Endorsed:] No. 927. In the Supreme Court, of the Territory of Arizona. In the Matter of the Application of the Copper Queen Consolidated Mining Co., a corporation, for a Writ of Certiorari, against The Territorial Board of Equalization of the Territory of Arizona, etc. Citation. Filed April 26, 1906 S. M. Cullom Clerk.

Endorsed on cover: File No. 20,236. Arizona Territory supreme court. Term No. 280. Copper Queen Consolidated Mining Company, appellant, *vs.* The Territorial Board of Equalization of the Territory of Arizona. Filed May 1, 1906. File No. 20,236.